

**IN THE UNITED STATES BANKRUPTCY COURT  
SOUTHERN DISTRICT OF NEW YORK**

In re: )  
PURDUE PHARMA L.P., et. al.<sup>1</sup> ) Chapter 11  
Debtors. ) Case No. 19-23649 (RDD)  
\_\_\_\_\_) (Jointly Administered)

**SECOND MONTHLY FEE STATEMENT OF ERNST & YOUNG LLP FOR  
COMPENSATION AND REIMBURSEMENT OF EXPENSES INCURRED AS  
AUDITORS FOR THE DEBTORS AND THE OFFICIAL COMMITTEE OF  
UNSECURED CREDITORS  
FOR THE PERIOD FROM MARCH 1, 2020 THROUGH MARCH 31, 2020**

Name of applicant:	Ernst & Young LLP ("EY LLP")
Authorized to Provide Professional Services To:	The Debtors and the Official Committee of Unsecured Creditors
Date of retention:	December 23, 2019 ( <i>nunc pro tunc</i> to September 15, 2019)
Period for Which Compensation and Reimbursement is Sought:	March 1, 2020 through March 31, 2020
Amount of Compensation Sought as Actual, Reasonable, and Necessary:	\$195,000.00
Less 20% Holdback:	\$39,000.00
Amount of Expense Reimbursement Sought as Actual, Reasonable, and Necessary:	\$1,591.18
Total Fees and Expenses Due:	\$157,591.18

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<sup>1</sup> The Debtors in these cases, along with the last four digits of each Debtor's registration number in the applicable jurisdiction, are as follows: Purdue Pharma L.P. (7484), Purdue Pharma Inc. (7486), Purdue Transdermal Technologies L.P. (1868), Purdue Pharma Manufacturing L.P. (3821), Purdue Pharmaceuticals L.P. (0034), Imbrium Therapeutics L.P. (8810), Adlon Therapeutics L.P. (6745), Greenfield BioVentures L.P. (6150), Seven Seas Hill Corp. (4591), Ophir Green Corp. (4594), Purdue Pharma of Puerto Rico (3925), Avrio Health L.P. (4140), Purdue Pharmaceutical Products L.P. (3902), Purdue Neuroscience Company (4712), Nayatt Cove Lifescience Inc. (7805), Button Land L.P. (7502), Rhodes Associates L.P. (N/A), Paul Land Inc. (7425), Quidnick Land L.P. (7584), Rhodes Pharmaceuticals L.P. (6166), Rhodes Technologies (7143), UDF LP (0495), SVC Pharma LP (5717) and SVC Pharma Inc. (4014). The Debtors' corporate headquarters is located at One Stamford Forum, 201 Tresser Boulevard, Stamford, CT 06901.

Dated: June 10, 2020

/s/Devon M. Brady

Devon M. Brady  
Partner, Ernst & Young LLP  
300 First Stamford Place  
Stamford, CT 06902

**EXHIBIT A**

**SUMMARY BY PROFESSIONAL**

Last Name	First Name	Title	Time
Allinson	Dana	Staff/Assistant	2.2
Aznar	Tiffany	Staff/Assistant	159.5
Bajaj	Mnishitta	Staff/Assistant	18.0
Bellinzoni	Christopher	Senior Manager	0.0
Benzel	Florence	Senior Manager	9.7
Bhardwaj	Silky	Senior	3.0
Biedziak	Eliza	Senior Manager	34.0
Bonelli	Alexandra	Partner/Principal	4.0
Brady	Devon	Partner/Principal	12.1
Bybee	Ashley	Staff/Assistant	24.9
Connors	Ryan	Senior	177.1
Coyle	Robert	Staff/Assistant	6.0
D'Alessandro	Nicholas	Senior	166.5
Dixit	Sakshi	Staff/Assistant	9.5
Fan	Wenhan	Staff/Assistant	158.4
Furtado	Justin	Senior	72.2
Garg	Raghav	Senior	13.0
Girdhar	Divya	Staff/Assistant	87.0
Gogia	Monika	Client Serving Contractor	4.5
Grover	Ankit	Senior	45.0
Gupta	Gauri	Staff/Assistant	0.0
Hartman	Bryan A	Manager	2.0
Himani J	Himani	Staff/Assistant	1.0
Inneo	Mary	Staff/Assistant	3.7
Ives	Caroline	Manager	48.8
Jain	Shilpi	Senior Associate	3.0
Jones	Jill R.	Senior Manager	1.0
Kimmi .	Kimmi	Client Serving Contractor	0.0
Laver	Johan	Partner/Principal	24.2
Motyl	Ewelina	Associate	4.5
Mutlu Tepe	Serpil	Manager	49.3
Nayyar	Deepankar	Senior	184.0
Nguyen	Jessica	Staff/Assistant	30.5
Ostling	Danita	Partner/Principal	0.0
Piotroski	Edmund	Staff/Assistant	144.6
Porrazzo	John	Senior	100.8
Redmond	Robert	Manager	45.0

Last Name	First Name	Title	Time
Saluja	Kanika	Senior	12.0
Savell	Roger	Partner/Principal	0.0
Sciametta	Thomas	Partner/Principal	0.5
Sharma	Manisha	Senior	5.5
Simbach	John	Executive Director	0.5
Singla	Himanshu	Staff/Assistant	44.0
Sonika	Avinash	Senior Manager	11.6
Squitieri	Johnna	Staff/Assistant	209.2
Syed Zuhail-Ur Rahman	Syed	Senior	1.0
Tran	Loikevin	Manager	8.5
Tsui	Rochelle	Senior	12.5
Ulman	Matthew	Staff/Assistant	241.5
Voutsinas	Gregory	Senior	145.0
Wagner	Jeremy	Manager	1.8
Wasyluk	Magdalena	Associate	12.7
Yuan	Helen	Senior	18.6
Zee	Ena	Partner/Principal	0.2
<b>Total</b>			<b>2,374.1</b>

**EXHIBIT B**

**SUMMARY BY CATEGORY**

<b>Time Category</b>	<b>Category Descriptions</b>	<b>Hours</b>
Bankruptcy	This category includes activities associated with incremental procedures related to the bankruptcy filing	1.0
Employee Benefit Plan Audit	This category includes activities associated with employee benefit plan (Pension and 401(k)) audits	6.0
Independence Procedures	This category includes all activities associated with Independence Procedures	15.7
Planning Activities	This category relates to all audit planning activities.	98.9
Risk Assurance/IT Activities	This category relates to discussion, and analysis relating to application controls, IT audit progress and IT general controls.	342.0
Walkthroughs/Test of Controls	This category includes all activities associated with meetings, preparation and review of all walkthroughs and controls.	49.0
Year-End Substantive Testing	This category includes activities associated with Year-End audit procedures	1861.5
<b>Total</b>		<b>2,374.1</b>

**EXHIBIT C**  
**SUMMARY OF HOURS INCURRED BY PROFESSIONAL**

Employee Name	Title	Date of Service	Project Category	Hours Charged	Description
Connors,Ryan Thomas	Senior	01 Mar 2020	Risk Assurance/IT Activities	0.6	Reviewed termination control documentation.
Connors,Ryan Thomas	Senior	01 Mar 2020	Risk Assurance/IT Activities	0.5	Call with R. Redmond to discuss questions and follow ups.
Connors,Ryan Thomas	Senior	01 Mar 2020	Risk Assurance/IT Activities	0.9	Reviewed Red Hat testing and compiled follow ups. Added follow ups to the request list accordingly.
Connors,Ryan Thomas	Senior	01 Mar 2020	Risk Assurance/IT Activities	1.1	Performed secondary review of IT operations walkthrough and added follow up to the request list.
Connors,Ryan Thomas	Senior	01 Mar 2020	Risk Assurance/IT Activities	0.9	Performed secondary review of SAP user access review and added new follow up to the request list.
Connors,Ryan Thomas	Senior	01 Mar 2020	Risk Assurance/IT Activities	3.5	Reviewed privileged access tests, created appropriateness validation spreadsheet, and emailed the listings of users to client for validation.
Connors,Ryan Thomas	Senior	01 Mar 2020	Risk Assurance/IT Activities	0.8	Reviewed Firefighter ID evidence to prepare audit approach proposal.
Connors,Ryan Thomas	Senior	01 Mar 2020	Risk Assurance/IT Activities	0.3	Reviewed direct change testing.
Connors,Ryan Thomas	Senior	01 Mar 2020	Risk Assurance/IT Activities	0.8	Reviewed SAP BI walkthrough
Connors,Ryan Thomas	Senior	01 Mar 2020	Risk Assurance/IT Activities	1.6	Reviewed failed job testing and compiled follows to send to client. Updated request list accordingly.
Nguyen,Jessica	Staff/Assistant	02 Mar 2020	Risk Assurance/IT Activities	2.0	1.5 hour - updating testing and documentation for IT D8
D'Alessandro,Nicholas A	Senior	02 Mar 2020	Year-End Substantive Testing	6.2	Purdue Pharma L.P. specific testing/setting up staff on AR, inventory and sales allowances/reserves significant class of transactions.
Biedziak,Eliza Anna	Senior Manager	02 Mar 2020	Year-End Substantive Testing	1.0	Non-federal Average Manufacturer Price calculation review

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Employee Name	Title	Date of Service	Project Category	Hours Charged	Description
Nguyen,Jessica	Staff/Assistant	02 Mar 2020	Risk Assurance/IT Activities	2.0	2 hours SAP substantive termination testing
Tsui,Rochelle	Senior	02 Mar 2020	Year-End Substantive Testing	0.5	Reviewed supporting documentation received from client, and updated/reviewed AMP and BP calculations accordingly.
Nguyen,Jessica	Staff/Assistant	02 Mar 2020	Risk Assurance/IT Activities	1.0	IT C1.01 - Direct change test 1 hour, going through documentation for direct change and discussing with Ryan Connors (Senior)
Sonika,Avinash	Senior Manager	02 Mar 2020	Planning Activities	1.3	Time charged for review of Team Planning Event document (45 minutes) including all related exhibits - Planning Materiality and Tolerable error (15 minutes), Estimate work papers to assess the risk determined for certain accounts (30 minutes)
Squitieri,Johnna	Staff/Assistant	02 Mar 2020	Year-End Substantive Testing	11.0	Inventory Workpapers:1) Inventory Rollforwards- Wilson-Emerson
Divya Girdhar	Staff/Assistant	02 Mar 2020	Planning Activities	11.0	Group scoping file, prior year trial balance review, bridge Updated and leads update Purdue Pharma LP leads update and scoping With Deepankar Nayyar
Nguyen,Jessica	Staff/Assistant	02 Mar 2020	Risk Assurance/IT Activities	1.5	1.5 hour updating screenshots for IT B3.07
Furtado,Justin V	Manager	02 Mar 2020	Planning Activities	3.4	Review of Purdue group scoping and Combined Risk Assessments
Monika Gogia	Client Serving Contractor	02 Mar 2020	Year-End Substantive Testing	4.5	Purdue Bank Confirmation Task Senior Deepankar
D'Alessandro,Nicholas A	Senior	02 Mar 2020	Planning Activities	4.1	Group scoping file for tolerable error calculation
Ulman,Matthew	Staff/Assistant	02 Mar 2020	Walkthroughs/Test of Controls	3.0	Processing of Rhodes walkthrough forms for 2019

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Employee Name	Title	Date of Service	Project Category	Hours Charged	Description
Connors,Ryan Thomas	Senior	02 Mar 2020	Risk Assurance/IT Activities	0.5	Call with R. Redmond to discuss questions and follow ups.
Nguyen,Jessica	Staff/Assistant	02 Mar 2020	Risk Assurance/IT Activities	2.0	2 hours IT D5.00 testing and updating documentation
Nguyen,Jessica	Staff/Assistant	02 Mar 2020	Risk Assurance/IT Activities	0.5	Call to discuss outstanding evidence from request list, status of testing and walkthroughs, and identified follow-up questions with B. Redmond
Furtado,Justin V	Manager	02 Mar 2020	Year-End Substantive Testing	0.6	Review of Vendor Chargeback populations
Ulman,Matthew	Staff/Assistant	02 Mar 2020	Year-End Substantive Testing	1.0	Processing of Purdue Pharma AR Aging listing received from client
Ulman,Matthew	Staff/Assistant	02 Mar 2020	Year-End Substantive Testing	3.0	Processing and scoping of Rhodes Vendor chargeback wholesaler listing received from client.
Ulman,Matthew	Staff/Assistant	02 Mar 2020	Year-End Substantive Testing	1.5	Scoping procedures performed over trial balance for Rhodes Pharma and Rhodes Tech
Ulman,Matthew	Staff/Assistant	02 Mar 2020	Year-End Substantive Testing	2.0	Processing of Rhodes Pharma AR Aging Listing received from client.
Ulman,Matthew	Staff/Assistant	02 Mar 2020	Year-End Substantive Testing	1.0	Analysis of Pension Assets within Valuation Report for procedures to be performed.
Deepankar Nayyar	Senior	02 Mar 2020	Year-End Substantive Testing	11.0	Canvas set up and update of testing lead sheets
Connors,Ryan Thomas	Senior	03 Mar 2020	Risk Assurance/IT Activities	1.1	Review SAP privileged access walkthrough.

**EXHIBIT C**  
**SUMMARY OF HOURS INCURRED BY PROFESSIONAL**

Employee Name	Title	Date of Service	Project Category	Hours Charged	Description
Connors,Ryan Thomas	Senior	03 Mar 2020	Risk Assurance/IT Activities	0.5	Reviewed SAP user access review walkthrough documentation.
Connors,Ryan Thomas	Senior	03 Mar 2020	Risk Assurance/IT Activities	0.4	Prepared meeting minutes and summary of action items from status meeting.
Sonika,Avinash	Senior Manager	03 Mar 2020	Planning Activities	2.2	The hours relate to the Team Planning Event attended along with the other team members for the 2019 audit of Purdue. The team members who attended the meeting: Roger Savell, Devon Brady, Avinash Sonika, Justin Furtado, Caroline Ives, Greg Voutsinas, Nicholas D'Alessandro, John Porrazzo, Matthew Ulman, Johnna Squitieri, Tiffany Aznar, Wade Fan, Dana Allinson, Johan Laver, and Ryan Connors.
D'Alessandro,Nicholas A	Senior	03 Mar 2020	Year-End Substantive Testing	6.8	Oversight of staff on sending out testing selections for the income statement and planning their balance sheet approach.
Biedziak,Eliza Anna	Senior Manager	03 Mar 2020	Year-End Substantive Testing	1.0	Non-federal Average Manufacturer Price calculation review
Connors,Ryan Thomas	Senior	03 Mar 2020	Risk Assurance/IT Activities	5.0	Performed substantive testing off all terminations in 2019, analyzed testing, and summarized follow ups for client.
Connors,Ryan Thomas	Senior	03 Mar 2020	Risk Assurance/IT Activities	1.3	Created IT audit deck for planning event meeting.
Manisha Sharma	Senior	03 Mar 2020	Risk Assurance/IT Activities	2.0	Review of journal entry data and creation of EY Helix data analytics tool for use in the audit
Squitieri,Johnna	Staff/Assistant	03 Mar 2020	Year-End Substantive Testing	9.0	Inventory Workpapers Fixed Asset Workpapers
Connors,Ryan Thomas	Senior	03 Mar 2020	Risk Assurance/IT Activities	0.2	Prepared for internal team meeting by creating status document.
Redmond,Robert L.	Manager	03 Mar 2020	Risk Assurance/IT Activities	0.5	internal status meeting with J Laver and R Connors to discuss status. IT remediation items, outstanding evidence

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**SUMMARY OF HOURS INCURRED BY PROFESSIONAL**

Employee Name	Title	Date of Service	Project Category	Hours Charged	Description
					requests
Ulman,Matthew	Staff/Assistant	03 Mar 2020	Year-End Substantive Testing	1.1	Processing of various client files items received (Inventory)
Tran,Loikevin	Manager	03 Mar 2020	Year-End Substantive Testing	0.8	Review of documentation provided for Best Price options 1 - 4 and average manufacturer price credits smoothing calculations
Connors,Ryan Thomas	Senior	03 Mar 2020	Risk Assurance/IT Activities	0.6	Reviewed password testing.
Ulman,Matthew	Staff/Assistant	03 Mar 2020	Year-End Substantive Testing	2.1	Processing of Rhodes Tech Inventory Summary
Porrazzo,John M	Senior	03 Mar 2020	Year-End Substantive Testing	1.1	1) Reviewed Rhodes inventory count documents including checklist, final listing, test count 2) Reviewed trial balance for significant accounts associated to Rhodes for planning purposes
Benzel,Florence Gail	Senior Manager	03 Mar 2020	Year-End Substantive Testing	0.6	sub event review - call with client and trustee
Ulman,Matthew	Staff/Assistant	03 Mar 2020	Year-End Substantive Testing	2.6	Processing of Rhodes Tech Inventory Rollforward
Connors,Ryan Thomas	Senior	03 Mar 2020	Risk Assurance/IT Activities	0.7	Internal status meeting with J. Laver and R. Redmond.
Connors,Ryan Thomas	Senior	03 Mar 2020	Risk Assurance/IT Activities	1.1	Reviewed new evidence received from client for backup testing and documented evidence in the IT Operations walkthrough.
Laver,Johan	Executive Director	03 Mar 2020	Risk Assurance/IT Activities	0.7	Client engagement status meeting with J. Laver, R. Connors, R. Redmond.
D'Alessandro,Nicholas A	Senior	03 Mar 2020	Year-End Substantive Testing	5.3	Substantive testing and working with the staff on cash confirms, revenue and search for unrecorded liabilities
D'Alessandro,Nicholas A	Senior	03 Mar 2020	Planning Activities	3.8	Group scoping and financial statement mapping

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**SUMMARY OF HOURS INCURRED BY PROFESSIONAL**

Employee Name	Title	Date of Service	Project Category	Hours Charged	Description
Ulman,Matthew	Staff/Assistant	03 Mar 2020	Year-End Substantive Testing	1.3	Tieout procedures of Rhodes Tech inventory observation to Rhodes Tech inventory rollforward
Deepankar Nayyar	Senior	03 Mar 2020	Year-End Substantive Testing	11.0	Review of tria balance - comparison with financial statement amounts
Ulman,Matthew	Staff/Assistant	03 Mar 2020	Year-End Substantive Testing	1.4	processing of Rhodes Tech Inventory reserve analysis
Ulman,Matthew	Staff/Assistant	03 Mar 2020	Year-End Substantive Testing	1.0	Documentation of Rhodes VCB Wholesaler workbook
Connors,Ryan Thomas	Senior	03 Mar 2020	Risk Assurance/IT Activities	0.4	Updated request list based on testing approaches for terminations and Firefighter ID testing.
Allinson,Dana Robyn	Staff/Assistant	04 Mar 2020	Planning Activities	2.2	We help a team planning event at EY Stamford headquarters. The people that were present were Roger Savell, Devon Brady, Avinash Sonika, Justin Furtado, Caroline Ives, Greg Voutsinas, Nicholas D'Alessandro, John Porrazzo, Matthew Ulman, Johnna Squitieri, Tiffany Aznar, Wade Fan, Johan Laver, and Ryan Connors. This meeting was to discuss the matters of the upcoming audit for Purdue as well as their subsidiaries. We discussed the matters at hand with them financially such as their filing for bankruptcy and talking about what our scopes were for the audit, as well as assigning people to what accounts they would be auditing specifically.
Aznar,Tiffany	Staff/Assistant	04 Mar 2020	Planning Activities	2.2	Team meeting to discuss the team planning and strategy towards the audit. Matters discussed: audit scoping, timelines and expectations for timing of work to be finished, discussion to understand the business and business environment, discussion to understand client logistics such as parking, lunch, clientele, etc, discussion surrounding individuals responsibilities and accounts that were responsible for each individual.
Benzel,Florence Gail	Senior Manager	04 Mar 2020	Year-End Substantive	1.2	sub event procedures - accumulate DB information.

**EXHIBIT C**  
**SUMMARY OF HOURS INCURRED BY PROFESSIONAL**

Employee Name	Title	Date of Service	Project Category	Hours Charged	Description
			Testing		investigate unusual items
Furtado,Justin V	Manager	04 Mar 2020	Planning Activities	2.2	audit planning meeting with D. Brady and rest of EY Audit team
Ulman,Matthew	Staff/Assistant	04 Mar 2020	Year-End Substantive Testing	1.7	Consolidation and scoping of Rhodes and Purdue AR aging listing
Connors,Ryan Thomas	Senior	04 Mar 2020	Risk Assurance/IT Activities	0.6	Created instructions for staff to complete remaining walkthrough and testing documentation.
Ulman,Matthew	Staff/Assistant	04 Mar 2020	Planning Activities	2.2	PPLP Team Planning Meeting. Members Involved: Roger Savell, Devon Brady, Avinash Sonika, Justin Furtado, Caroline Ives, Greg Voutsinas, Nicholas D'Alessandro, John Porrazzo, Matthew Ulman, Johnna Squitieri, Tiffany Aznar, Wade Fan, Dana Allinson, Johan Laver, and Ryan Connors.
Connors,Ryan Thomas	Senior	04 Mar 2020	Risk Assurance/IT Activities	0.2	Reviewed Year End Testing strategy document.
Furtado,Justin V	Manager	04 Mar 2020	Planning Activities	1.7	review of audit scoping files
Porrazzo,John M	Senior	04 Mar 2020	Planning Activities	2.2	Purdue Pharma 2019 Audit planning meeting, which included Roger Savell, Devon Brady, Avinash Sonika, Justin Furtado, Caroline Ives, Greg Voutsinas, Nicholas D'Alessandro, John Porrazzo, Matthew Ulman, Johnna Squitieri, Tiffany Aznar, Wade Fan, Dana Allinson, Johan Laver, and Ryan Connors, who are all engagement team members. During the meeting, we discussed the audit strategy and components that are in scope and our testing approach
Voutsinas,Gregory Dimitri	Senior	04 Mar 2020	Planning Activities	2.2	Team meeting to discuss the FY 19 audit and the scope for the current year. Members Involved: Roger Savell, Devon Brady, Avinash Sonika, Justin Furtado, Caroline Ives, Greg Voutsinas, Nicholas D'Alessandro, John Porrazzo, Matthew Ulman, Johnna Squitieri, Tiffany Aznar, Wade Fan, Dana Allinson, Johan Laver, and Ryan Connors.
Connors,Ryan Thomas	Senior	04 Mar 2020	Risk Assurance/IT	1.0	Reviewed infrastructure management walkthrough.

**EXHIBIT C**  
**SUMMARY OF HOURS INCURRED BY PROFESSIONAL**

Employee Name	Title	Date of Service	Project Category	Hours Charged	Description
			Activities		
Connors,Ryan Thomas	Senior	04 Mar 2020	Risk Assurance/IT Activities	1.3	Updated SAP workplans with new follow up evidence received.
Connors,Ryan Thomas	Senior	04 Mar 2020	Risk Assurance/IT Activities	0.9	Participated in a portion of Purdue's TPE meeting (left early) with the following participants: Roger Savell, Devon Brady, AvinashSonika, Justin Furtado, Caroline Ives, Greg Voutsinas, Nicholas D'Alessandro, John Porrazzo, Matthew Ulman, Johnna Squitieri, Tiffany Aznar, Wade Fan, Dana Allinson, Johan Laver, and Ryan Connors.
Aznar,Tiffany	Staff/Assistant	04 Mar 2020	Year-End Substantive Testing	6.5	Reconciled all leads (C, D, E, F, G, I, K, L, N, P1, P2, Pa1, T, U, V1, V2) to the trial balance to ensure all accounts are included within the Company's books and additionally identified all accounts over scope to ensure they will be properly explained after meeting with accounting personnel.
Ulman,Matthew	Staff/Assistant	04 Mar 2020	Year-End Substantive Testing	2.8	scoping and sampling of revenue testing selections for Rhodes and Purdue
Squitieri,Johnna	Staff/Assistant	04 Mar 2020	Year-End Substantive Testing	11.0	Inventory Workpapers:1) Tying Inventory Rollforward to Inventory test counts
Connors,Ryan Thomas	Senior	04 Mar 2020	Risk Assurance/IT Activities	0.5	Call with R. Redmond to discuss planning event deck and termination testing.
Ulman,Matthew	Staff/Assistant	04 Mar 2020	Year-End Substantive Testing	0.6	Follow-up with client over Rhodes vendor chargeback wholesaler
D'Alessandro,Nicholas A	Senior	04 Mar 2020	Year-End Substantive Testing	2.1	Client communication on audit requests/meetings
Brady,Devon M	Partner/Principal	04 Mar 2020	Planning Activities	2.2	Purdue 2018 Team Planning Event held in Stamford Office. Entire team present. Topics discussed: Audit materiality, IT conclusions, multi-location scoping, account risk assessments, estimates, and team responsibilities

**EXHIBIT C**  
**SUMMARY OF HOURS INCURRED BY PROFESSIONAL**

Employee Name	Title	Date of Service	Project Category	Hours Charged	Description
Connors,Ryan Thomas	Senior	04 Mar 2020	Risk Assurance/IT Activities	2.8	Compiled follow ups and questions around password testing, termination testing and firefighter testing. Summarized in an email and sent to Purdue IT Lead SAP Basis Architecture.
Redmond,Robert L.	Manager	04 Mar 2020	Risk Assurance/IT Activities	2.0	reviewed documentation for manage change walkthrough
Voutsinas,Gregory Dimitri	Senior	04 Mar 2020	Planning Activities	1.2	Time spent updating risk assessments after the team planning event
Divya Girdhar	Staff/Assistant	04 Mar 2020	Planning Activities	11.0	Group scoping file, prior year TB review, Updated and leads update Purdue Pharma LP leads update and scoping With Deepankar Nayyar
Voutsinas,Gregory Dimitri	Senior	04 Mar 2020	Year-End Substantive Testing	0.8	Time spent researching disclosures for similar companies involved in the Opioid crisis, which Purdue will be required to make in their financial statements.
Mutlu Tepe,Serpil	Manager	04 Mar 2020	Year-End Substantive Testing	1.5	Rhodes - Review of the provided rebates, fees and adjustments data
Squitieri,Johnna	Staff/Assistant	04 Mar 2020	Planning Activities	2.2	Attended Team Planning Event Members Involved: Roger Savell, Devon Brady, Avinash Sonika, Justin Furtado, Caroline Ives, Greg Voutsinas, Nicholas D'Alessandro, John Porrazzo, Matthew Ulman, Johnna Squitieri, Tiffany Aznar, Wade Fan, Dana Allinson, Johan Laver, and Ryan Connors.
Connors,Ryan Thomas	Senior	04 Mar 2020	Risk Assurance/IT Activities	1.1	Addressed comments in planning event deck and prepared 16 printouts of slide deck for the planning event meeting.
Himanshu Singla	Staff/Assistant	04 Mar 2020	Year-End Substantive Testing	11.0	Preparation of substantive audit lead sheets
Ulman,Matthew	Staff/Assistant	04 Mar 2020	Year-End Substantive Testing	1.5	processing of aptensio return reserve workpaper
D'Alessandro,Nicholas A	Senior	04 Mar 2020	Year-End Substantive Testing	5.6	Walking staff through selection process for inventory, AR, revenue, cutoff, etc.
Kanika Saluja	Senior	04 Mar 2020	Year-End Substantive Testing	2.0	Review of substantive audit lead sheets

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Employee Name	Title	Date of Service	Project Category	Hours Charged	Description
Biedziak,Eliza Anna	Senior Manager	04 Mar 2020	Year-End Substantive Testing	1.0	Review data provided by client for Average manufacturer price testing
Connors,Ryan Thomas	Senior	04 Mar 2020	Risk Assurance/IT Activities	0.7	Reviewed Firefighter evidence and identified follow ups.
Fan,Wenhan	Staff/Assistant	04 Mar 2020	Planning Activities	2.2	Purdue's Planning event meeting, had the introduction with the team, understanding composition of the team, understanding the Business of Purdue noting key items and events, other Purdue updates and changes in accounting personnel. EY IT team presented the IT environment update and impact on audit approach. Discussed the fraud and significant risks, planning materiality and tolerable error. Went over testing approach such as low risk controls with sample guidance and combined risk assessment. Discusses involvement of other EY service lines, audit strategy, estimates event, other matters and project management.
Deepankar Nayyar	Senior	04 Mar 2020	Year-End Substantive Testing	11.0	Review of tria balance - comparison with financial statement amounts
Laver,Johan	Executive Director	04 Mar 2020	Planning Activities	2.2	Team Planning Event to discuss and agree on 2020 audit plan, timeline, and scope. Members Involved: Roger Savell, Devon Brady, Avinash Sonika, Justin Furtado, Caroline Ives, Greg Voutsinas, Nicholas D'Alessandro, John Porrazzo, Matthew Ulman, Johnna Squitieri, Tiffany Aznar, Wade Fan, Dana Allinson, Johan Laver, and Ryan Connors.
Biedziak,Eliza Anna	Senior Manager	04 Mar 2020	Year-End Substantive Testing	1.0	Review of Medicaid Best price calculation workpapers
D'Alessandro,Nicholas A	Senior	04 Mar 2020	Planning Activities	2.2	Team planning event: Members Involved: Roger Savell, Devon Brady, Avinash Sonika, Justin Furtado, Caroline Ives, Greg Voutsinas, Nicholas D'Alessandro, John Porrazzo, Matthew Ulman, Johnna Squitieri, Tiffany Aznar, Wade Fan, Dana Allinson, Johan Laver, and Ryan Connors.
Connors,Ryan Thomas	Senior	05 Mar 2020	Risk Assurance/IT	3.3	Reviewed Linux workplans and identified follow ups.

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**SUMMARY OF HOURS INCURRED BY PROFESSIONAL**

Employee Name	Title	Date of Service	Project Category	Hours Charged	Description
			Activities		
Bonelli,Alexandra Mooney	Partner/Principal	05 Mar 2020	Year-End Substantive Testing	0.5	Rhodes - Internal call with audit team regarding next steps
Biedziak,Eliza Anna	Senior Manager	05 Mar 2020	Year-End Substantive Testing	1.0	Review data provided by client for AMP testing
Bybee,Ashley Paige	Staff/Assistant	05 Mar 2020	Year-End Substantive Testing	1.5	inflation rate analysis for PAS pension review
Benzel,Florence Gail	Senior Manager	05 Mar 2020	Year-End Substantive Testing	0.5	prepare Professional Practice addendum memo
Connors,Ryan Thomas	Senior	05 Mar 2020	Risk Assurance/IT Activities	0.4	Reviewed portion of Infrastructure management walkthrough.
Furtado,Justin V	Manager	05 Mar 2020	Year-End Substantive Testing	0.3	call with D. Brady, E. Bieziak, D. Fogel (Purdue), and B. Thebault (Purdue) to discuss updates on EY Forensic audit of government pricing
Redmond,Robert L.	Manager	05 Mar 2020	Risk Assurance/IT Activities	2.0	performed review of walkthrough documentation related to the IT operations process and testing of the subsequent controls.
Biedziak,Eliza Anna	Senior Manager	05 Mar 2020	Year-End Substantive Testing	0.5	Call with the client to review data provided for testing
Silky Bhardwaj	Senior	05 Mar 2020	Year-End Substantive Testing	3.0	Updating of substantive audit lead sheets
Nguyen,Jessica	Staff/Assistant	05 Mar 2020	Risk Assurance/IT Activities	2.0	2 hours updating IT B4.00 walkthrough, putting new evidence in IT D4 and IT D5
Ulman,Matthew	Staff/Assistant	05 Mar 2020	Year-End Substantive Testing	1.3	Purdue vendor chargeback Wholesaler scoping and sampling performed
Tran,Loikevin	Manager	05 Mar 2020	Year-End Substantive Testing	0.9	Express Scripts amendment follow up and representation determination of bona fide service fees.
Redmond,Robert L.	Manager	05 Mar 2020	Risk Assurance/IT Activities	0.5	internal status meeting with j Laver and R Connors to discuss status. IT remediation items, outstanding evidence requests

**EXHIBIT C**  
**SUMMARY OF HOURS INCURRED BY PROFESSIONAL**

Employee Name	Title	Date of Service	Project Category	Hours Charged	Description
Ulman,Matthew	Staff/Assistant	05 Mar 2020	Year-End Substantive Testing	2.7	Processing of Rhodes Tech Inventory Reserve
Deepankar Nayyar	Senior	05 Mar 2020	Year-End Substantive Testing	11.0	Purdue Pharma Vendor chargeback testing
Furtado,Justin V	Manager	05 Mar 2020	Year-End Substantive Testing	0.2	Call with D. Brady, E. Biedziak, S. Mutlu, A. Bonelli to discuss EY Government pricing testing
Laver,Johan	Executive Director	05 Mar 2020	Risk Assurance/IT Activities	0.3	Client engagement status meeting with J. Laver, R. Connors, R. Redmond.
Mutlu Tepe,Serpil	Manager	05 Mar 2020	Year-End Substantive Testing	2.5	Rhodes - Review of provided documents
Bonelli,Alexandra Mooney	Partner/Principal	05 Mar 2020	Year-End Substantive Testing	1.0	Review of Medicaid pricing replication Thursday "Rhodes - Review of status for testing and pending requests"
Connors,Ryan Thomas	Senior	05 Mar 2020	Risk Assurance/IT Activities	0.7	Updated request list with new follow ups identified and emailed to the Purdue SAP Basis team.
Nguyen,Jessica	Staff/Assistant	05 Mar 2020	Risk Assurance/IT Activities	6.0	5 hours - updating IT C10, updating manage access walkthrough with firefighter information, new firefighter test IT C11.00, updating documentation for IT B1.07 firefighter testing
Connors,Ryan Thomas	Senior	05 Mar 2020	Risk Assurance/IT Activities	0.1	Reviewed new evidence for failed job testing.
Nguyen,Jessica	Staff/Assistant	05 Mar 2020	Risk Assurance/IT Activities	0.3	Updating direct change testing workpaper to document evidence received
Voutsinas,Gregory Dimitri	Senior	05 Mar 2020	Year-End Substantive Testing	1.0	Time spent reading prior year planning files, drafting and delegating current year procedures, and validating current year approach.
Kanika Saluja	Senior	05 Mar 2020	Year-End Substantive Testing	5.0	Review of substantive audit lead sheets
Connors,Ryan Thomas	Senior	05 Mar 2020	Risk Assurance/IT Activities	0.3	Internal status meeting with J. Laver and R. Redmond.
Connors,Ryan Thomas	Senior	05 Mar 2020	Risk Assurance/IT Activities	2.7	Reviewed Oracle Defined Benefit workplan and identified follow ups.

**EXHIBIT C**  
**SUMMARY OF HOURS INCURRED BY PROFESSIONAL**

Employee Name	Title	Date of Service	Project Category	Hours Charged	Description
Voutsinas,Gregory Dimitri	Senior	05 Mar 2020	Year-End Substantive Testing	3.0	Time spent going through Trial Balance mapping, gathering follow-up requests, and updating client deliverable list. Scoping out the 2019 audit
Yuan,Helen	Senior	05 Mar 2020	Year-End Substantive Testing	1.0	Discussion of the EROA assumptions and plan of action
Ulman,Matthew	Staff/Assistant	05 Mar 2020	Year-End Substantive Testing	1.5	Processing of PBC Support Received
Himanshu Singla	Staff/Assistant	05 Mar 2020	Year-End Substantive Testing	11.0	Leads sheets preparations
Squitieri,Johnna	Staff/Assistant	05 Mar 2020	Year-End Substantive Testing	11.0	Cash:1) Cash Confirmations2) Cash Cutoff
Nguyen,Jessica	Staff/Assistant	05 Mar 2020	Risk Assurance/IT Activities	0.8	45 mins - updating health check report test (backups, IT C2.00)
Ulman,Matthew	Staff/Assistant	05 Mar 2020	Year-End Substantive Testing	3.1	Processing of Rhodes Pharma Inventory Reserve
Connors,Ryan Thomas	Senior	05 Mar 2020	Risk Assurance/IT Activities	0.6	Compiled follow ups based on new evidence received for SAP workplans and new/mod user testing and sent to Purdue IT Lead SAP Basis Architecture
Ulman,Matthew	Staff/Assistant	05 Mar 2020	Year-End Substantive Testing	1.5	Drafting AR confirmations for consolidated Purdue and Rhodes
Biedziak,Eliza Anna	Senior Manager	05 Mar 2020	Year-End Substantive Testing	1.0	Best Price calculation review
Ulman,Matthew	Staff/Assistant	05 Mar 2020	Year-End Substantive Testing	1.2	Sampling of Consolidated AR Confirmations
Ulman,Matthew	Staff/Assistant	06 Mar 2020	Year-End Substantive Testing	0.3	request filing for prepaid reconciliations for Purdue and Rhodes
Ulman,Matthew	Staff/Assistant	06 Mar 2020	Year-End Substantive Testing	1.7	Drafting AR Confirmations for Consolidated Rhodes and Purdue
Yuan,Helen	Senior	06 Mar 2020	Year-End Substantive Testing	0.5	Updating Expected Return on Assets (EROA) data requests
Ulman,Matthew	Staff/Assistant	06 Mar 2020	Year-End Substantive Testing	1.7	documentation of Consolidated AR Listing workbook

**EXHIBIT C**  
**SUMMARY OF HOURS INCURRED BY PROFESSIONAL**

Employee Name	Title	Date of Service	Project Category	Hours Charged	Description
Ulman,Matthew	Staff/Assistant	06 Mar 2020	Year-End Substantive Testing	0.2	email to Jeanne Knight requesting signature and review of AR confirmations for Purdue
Nguyen,Jessica	Staff/Assistant	06 Mar 2020	Risk Assurance/IT Activities	0.3	20 mins updating references
Hartman,Bryan A	Manager	06 Mar 2020	Year-End Substantive Testing	1.5	Actuarial pension audit as of 12/31/2019
Nguyen,Jessica	Staff/Assistant	06 Mar 2020	Risk Assurance/IT Activities	1.5	1.5 hours - updating contractor terminations test sheet
Aznar,Tiffany	Staff/Assistant	06 Mar 2020	Year-End Substantive Testing	5.7	Reformatted all leads (C, D, E, F, G, I, K, L, N, P1, P2, Pa1, T, U, V1, V2) to display accounts by company so the audit team can distinguish which accounts are over scope easier in relation to the company in which the account is related to. We note the trial balance is consolidated therefore the separating all leads was time consuming to properly display account by company.
Squitieri,Johnna	Staff/Assistant	06 Mar 2020	Year-End Substantive Testing	8.0	Leads:1) Formatting Cash leads2) Tying Confirms to leads3) Tying Bank Recs to leads
Porrazzo,John M	Senior	06 Mar 2020	Year-End Substantive Testing	0.4	Team discussion on progress, which included Nicholas D'Alessandro and Greg Voutsinas
Porrazzo,John M	Senior	06 Mar 2020	Risk Assurance/IT Activities	4.6	Reviewed EY GLA and addressed EY FAIT follow up questions from Rob Murphy (EY FAIT).
Nguyen,Jessica	Staff/Assistant	06 Mar 2020	Risk Assurance/IT Activities	1.0	1 hour HCM user access review updating walkthrough supplementing documentation word document
Nguyen,Jessica	Staff/Assistant	06 Mar 2020	Risk Assurance/IT Activities	1.0	1 hour - validation appropriateness for SM 37 users, comparing the SM36 appropriateness validations and last year's testing for contractor terminations
Divya Girdhar	Staff/Assistant	06 Mar 2020	Planning Activities	11.0	Group scoping file, PY TB review, OSR TB bridge Updated and leads update PPLP leads update and scoping With Deepankar Nayyar
Nguyen,Jessica	Staff/Assistant	06 Mar 2020	Risk Assurance/IT	1.5	1.5 hour - hcm uar updating documentation

**EXHIBIT C**  
**SUMMARY OF HOURS INCURRED BY PROFESSIONAL**

Employee Name	Title	Date of Service	Project Category	Hours Charged	Description
			Activities		
Kanika Saluja	Senior	06 Mar 2020	Year-End Substantive Testing	5.0	Leads review
Porrazzo,John M	Senior	06 Mar 2020	Year-End Substantive Testing	1.4	Went over cash procedures with Johnna Squitieri (EY Staff), and discussed progress of testing.
Ulman,Matthew	Staff/Assistant	06 Mar 2020	Year-End Substantive Testing	0.2	Email to Ron Haberlin requesting signature and review of AR Confirmations to be sent
Bybee,Ashley Paige	Staff/Assistant	06 Mar 2020	Year-End Substantive Testing	1.0	inflation rate/ expected return on assets for PAS pension review
Ulman,Matthew	Staff/Assistant	06 Mar 2020	Year-End Substantive Testing	2.9	Trial Balance Scoping and analysis
Nguyen,Jessica	Staff/Assistant	06 Mar 2020	Risk Assurance/IT Activities	1.1	1 hour IT D8 - updates for YE testing and documentation
Benzel,Florence Gail	Senior Manager	06 Mar 2020	Year-End Substantive Testing	2.2	final file preparation for issuance
Nguyen,Jessica	Staff/Assistant	06 Mar 2020	Risk Assurance/IT Activities	1.0	1 hour - health check reports
Ulman,Matthew	Staff/Assistant	06 Mar 2020	Year-End Substantive Testing	0.4	tieout procedures for Intercompany balances
Porrazzo,John M	Senior	06 Mar 2020	Year-End Substantive Testing	1.6	Reviewed Confirmation sent and discussed progress of the confirmations with Johnna Squitieri (EY Staff).
Deepankar Nayyar	Senior	06 Mar 2020	Walkthroughs/Test of Controls	11.0	Documentation of walkthrough exhibits for key processes
Connors,Ryan Thomas	Senior	06 Mar 2020	Risk Assurance/IT Activities	3.0	Reviewed and documented walkthrough and testing for new FireFighter ID control.
Aznar,Tiffany	Staff/Assistant	06 Mar 2020	Year-End Substantive Testing	2.3	Discussed with team members Greg Voutsinas, Matt Ulman, Nick D'Alessandro, Johnna Squitieri, and John Porrazzo of accounts and all scope related the accounts. We identified all accounts within every company code in which we need to perform procedures on based on our scoping.

**EXHIBIT C**  
**SUMMARY OF HOURS INCURRED BY PROFESSIONAL**

Employee Name	Title	Date of Service	Project Category	Hours Charged	Description
Ulman,Matthew	Staff/Assistant	07 Mar 2020	Year-End Substantive Testing	1.4	processing of AR confirmation requests
Ulman,Matthew	Staff/Assistant	07 Mar 2020	Year-End Substantive Testing	0.6	Processing of client support received
Squitieri,Johnna	Staff/Assistant	07 Mar 2020	Year-End Substantive Testing	2.3	Cash:1) Separate PDF Confirms into Purdue & Rhodes2) Separate PDF Confirms into Open & Closed Accounts
Benzel,Florence Gail	Senior Manager	07 Mar 2020	Year-End Substantive Testing	2.0	POGAP, upload rep letters, circulate RAS, obtain all final sign offs - submit report for finalization
Ulman,Matthew	Staff/Assistant	07 Mar 2020	Year-End Substantive Testing	0.3	Client portal request for prepaid account reconciliations
Ulman,Matthew	Staff/Assistant	07 Mar 2020	Year-End Substantive Testing	1.7	Documentation of consolidated AR testing workbook
Divya Girdhar	Staff/Assistant	07 Mar 2020	Year-End Substantive Testing	4.0	VCB testing (60 selections ) Deepankar and Raghav and leads scoping and setting up
D'Alessandro,Nicholas A	Senior	08 Mar 2020	Year-End Substantive Testing	5.4	Substantive testing for both Purdue and Rhodes/setting up staff on sales cutoff, regular 2019 cutoff for controlled substances and OTC, and vendor chargeback.
Connors,Ryan Thomas	Senior	09 Mar 2020	Risk Assurance/IT Activities	1.2	Performed review of IT operations testing and compiled follow ups.
D'Alessandro,Nicholas A	Senior	09 Mar 2020	Year-End Substantive Testing	5.6	Substantive testing for both Purdue and Rhodes/setting up staff on sales cutoff, regular 2019 cutoff for controlled substances and OTC, and vendor chargeback.
Connors,Ryan Thomas	Senior	09 Mar 2020	Risk Assurance/IT Activities	1.4	Review new evidence received, added new follow ups to tracker and emailed to Purdue SAP Basis Team
Porrazzo,John M	Senior	09 Mar 2020	Year-End Substantive Testing	0.9	Discussion with Linda Tullo (Purdue management) regarding sub events and cash disbursement listings
Biedziak,Eliza Anna	Senior Manager	09 Mar 2020	Year-End Substantive Testing	1.0	AMP transaction testing

**EXHIBIT C**  
**SUMMARY OF HOURS INCURRED BY PROFESSIONAL**

Employee Name	Title	Date of Service	Project Category	Hours Charged	Description
Furtado,Justin V	Manager	09 Mar 2020	Year-End Substantive Testing	0.7	Internal Status call to discuss audit status - G. Voustinas, J. Porrazzo, C. Ives, N. D'Alessandro
Connors,Ryan Thomas	Senior	09 Mar 2020	Risk Assurance/IT Activities	0.3	Addressed sap walkthrough comments.
Porrazzo,John M	Senior	09 Mar 2020	Year-End Substantive Testing	2.4	Reviewed inventory count files
Ulman,Matthew	Staff/Assistant	09 Mar 2020	Year-End Substantive Testing	1.1	Sending Client requests for various account reconciliations
Nguyen,Jessica	Staff/Assistant	09 Mar 2020	Risk Assurance/IT Activities	1.0	1 hour New/mod testing
Connors,Ryan Thomas	Senior	09 Mar 2020	Risk Assurance/IT Activities	1.0	Documented new contractor testing evidence and reviewed related workpaper.
Redmond,Robert L.	Manager	09 Mar 2020	Risk Assurance/IT Activities	1.0	strategy meeting w/ R. Connors to discuss how to approach testing privileged access at the infrastructure layer (linux & oracle), how SAP processes contractors, and how Purdue administers firefighters
D'Alessandro,Nicholas A	Senior	09 Mar 2020	Planning Activities	2.1	Audit Committee planning book
Bybee,Ashley Paige	Staff/Assistant	09 Mar 2020	Year-End Substantive Testing	2.8	expected return on assets PAS pension review
Squitieri,Johnna	Staff/Assistant	09 Mar 2020	Year-End Substantive Testing	5.5	Inventory:1) Live Review of all inventory rollforwards - Purdue & Rhodes
Ulman,Matthew	Staff/Assistant	09 Mar 2020	Year-End Substantive Testing	1.9	documentation of AR aging analytic
Aznar,Tiffany	Staff/Assistant	09 Mar 2020	Year-End Substantive Testing	3.6	Obtained schedules relating to subsequent events post 12/31/2019 for Credit Memos and Vendor Charge Backs. We obtained these files and documented them in order to make our selections which we request invoices to ensure the credit memos and vendor charge backs are appropriately states and reasonable.
Ulman,Matthew	Staff/Assistant	09 Mar 2020	Year-End Substantive	4.7	Procedures and documentation of Aptensio Returns Reserve

**EXHIBIT C**  
**SUMMARY OF HOURS INCURRED BY PROFESSIONAL**

Employee Name	Title	Date of Service	Project Category	Hours Charged	Description
			Testing		
Ulman,Matthew	Staff/Assistant	09 Mar 2020	Year-End Substantive Testing	2.9	Emailing out AR confirmations for Rhodes
Nguyen,Jessica	Staff/Assistant	09 Mar 2020	Risk Assurance/IT Activities	0.5	30 mins IT D8.00 updating
Squitieri,Johnna	Staff/Assistant	09 Mar 2020	Year-End Substantive Testing	4.5	Fixed Assets:1) Combine Rhodes Pharma, Rhodes Tech & Purdue additions files into consolidated detail2) Populate Additions Workbook3) Make Additions Testing4) Put request through Client Portal
Porrazzo,John M	Senior	09 Mar 2020	Year-End Substantive Testing	3.6	Inventory Price testing selections and workpaper documentation.
Laver,Johan	Executive Director	09 Mar 2020	Risk Assurance/IT Activities	1.0	Quality assurance review of IT general controls testing performed as part of the audit strategy of relying on internal controls.
Connors,Ryan Thomas	Senior	09 Mar 2020	Risk Assurance/IT Activities	0.5	Call with J. Laver and R. Redmond to discuss status of documentation and talk through questions including SAP GRC testing strategy.
Voutsinas,Gregory Dimitri	Senior	09 Mar 2020	Year-End Substantive Testing	0.8	Time spent answering staff questions which help the team move forward their audit areas. Accruals, cutoff, Property Plant and Equipment, among others
Voutsinas,Gregory Dimitri	Senior	09 Mar 2020	Year-End Substantive Testing	2.7	Time spent reconciling client accounts to trial balance, and investigating differences which need following up on. Helping staff determine testing approaches
Ulman,Matthew	Staff/Assistant	09 Mar 2020	Year-End Substantive Testing	1.7	emailing of AR confirmations for PPLP
Ives,Caroline Hodgin	Manager	09 Mar 2020	Year-End Substantive Testing	1.0	Review of trial balance to ensure testing strategy for expense accounts has appropriate coverage
Porrazzo,John M	Senior	09 Mar 2020	Year-End Substantive Testing	3.2	Obtained P&L mapping from management and therefore updated TB for mapping and GLA documents. Additionally, spent time discussion with management regarding their mapping

**EXHIBIT C**  
**SUMMARY OF HOURS INCURRED BY PROFESSIONAL**

Employee Name	Title	Date of Service	Project Category	Hours Charged	Description
Connors,Ryan Thomas	Senior	09 Mar 2020	Risk Assurance/IT Activities	1.0	Created summary of GRC testing procedures and compiled list of questions for walkthrough meeting with client.
Connors,Ryan Thomas	Senior	09 Mar 2020	Risk Assurance/IT Activities	1.6	Review Infrastructure walkthroughs and workplans.
Tsui,Rochelle	Senior	09 Mar 2020	Year-End Substantive Testing	5.0	Draft audit report.
Redmond,Robert L.	Manager	09 Mar 2020	Risk Assurance/IT Activities	1.0	reviewed SAP walkthrough for privileged access
Brady,Devon M	Partner/Principal	09 Mar 2020	Year-End Substantive Testing	1.1	discussion of open audit items with Caroline Ives
Porrazzo,John M	Senior	09 Mar 2020	Year-End Substantive Testing	2.2	Discussion with Eddie Piotroski on sub event testing and selection process, as well as went through the selection process.
Voutsinas,Gregory Dimitri	Senior	09 Mar 2020	Year-End Substantive Testing	2.3	Time spent reconciling testing populations, and determining testing approaches. Ensuring team is performing sampling and testing enough accounts based on scoping
Mutlu Tepe,Serpil	Manager	09 Mar 2020	Year-End Substantive Testing	4.0	Rhodes - Preparing GP calculation model, indirect sales data processing
Aznar,Tiffany	Staff/Assistant	09 Mar 2020	Year-End Substantive Testing	1.3	Obtain the Accounts Payable Accrued detail for Selling and Promotion expenses and reviewed for balances over our tolerable error to make selections to request support.
Connors,Ryan Thomas	Senior	09 Mar 2020	Risk Assurance/IT Activities	1.0	Call with R.Redmond to discuss follow ups and questions around passwords, firefighter testing and infrastructure testing.
Piotroski,Edmund Anthony	Staff/Assistant	09 Mar 2020	Year-End Substantive Testing	10.0	Search for unrecorded & Cash receipts
Connors,Ryan Thomas	Senior	09 Mar 2020	Risk Assurance/IT Activities	4.0	Reviewed New/Modified user testing
Connors,Ryan Thomas	Senior	09 Mar 2020	Risk Assurance/IT Activities	0.5	Review SAP Walkthrough

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**SUMMARY OF HOURS INCURRED BY PROFESSIONAL**

Employee Name	Title	Date of Service	Project Category	Hours Charged	Description
Connors,Ryan Thomas	Senior	10 Mar 2020	Risk Assurance/IT Activities	0.7	Documented new evidence received in the SAP manage access walkthrough.
Connors,Ryan Thomas	Senior	10 Mar 2020	Risk Assurance/IT Activities	0.2	Sent email to assurance team requesting information about payroll application control.
Voutsinas,Gregory Dimitri	Senior	10 Mar 2020	Year-End Substantive Testing	2.5	Time spent reconciling testing populations, and determining testing approaches. Ensuring team is performing sampling and testing enough accounts based on scoping
Connors,Ryan Thomas	Senior	10 Mar 2020	Risk Assurance/IT Activities	1.9	Reviewed new evidence received and updated the request list with new follow ups identified.
Ulman,Matthew	Staff/Assistant	10 Mar 2020	Year-End Substantive Testing	1.4	procedures and documentation on cash discount reserve calculation
Voutsinas,Gregory Dimitri	Senior	10 Mar 2020	Year-End Substantive Testing	3.2	Time spent reconciling client accounts to trial balance, and investigating differences which need following up on. Helping staff determine testing approaches
Bonelli,Alexandra Mooney	Partner/Principal	10 Mar 2020	Year-End Substantive Testing	1.0	Rhodes - Review of status for GP methodology and practices assessment
Fan,Wenhan	Staff/Assistant	10 Mar 2020	Year-End Substantive Testing	8.8	Set up Accounts Receivable workpaper for Rhodes Pharma, based on PYSales register and Testing, setting up workpaper based on the month of the sales, the customer sold to and the row labels
Connors,Ryan Thomas	Senior	10 Mar 2020	Risk Assurance/IT Activities	0.6	Call with David Inaparthy (Purdue) to discuss Firefighter process and other walkthrough questions.
Ulman,Matthew	Staff/Assistant	10 Mar 2020	Year-End Substantive Testing	3.6	Documentation and procedures performed over AR Contra Account
D'Alessandro,Nicholas A	Senior	10 Mar 2020	Year-End Substantive Testing	7.3	Review vendor chargeback selections and providing comments to the team regarding indirect sales pricing and wholesaler pricing. Also reviewing sales analytics and providing comments. Also royalty income.

**EXHIBIT C**  
**SUMMARY OF HOURS INCURRED BY PROFESSIONAL**

Employee Name	Title	Date of Service	Project Category	Hours Charged	Description
Aznar,Tiffany	Staff/Assistant	10 Mar 2020	Year-End Substantive Testing	2.2	Began documenting the Accounts Receivable confirmations we received for vendors who completed the confirmations, The testing included making sure the Accounts Receivable line item was stated correctly per the confirm the vendor returned.
Squitieri,Johnna	Staff/Assistant	10 Mar 2020	Year-End Substantive Testing	5.8	Inventory:1) Inquiry and documentation for Inventory Reserves
Squitieri,Johnna	Staff/Assistant	10 Mar 2020	Year-End Substantive Testing	5.2	Inventory:1) Populate rollforwards and make selections for rollforward activity (receipts and shipments) for Wilson and Emerson warehouses.2) Put selections through Client Portal
Voutsinas,Gregory Dimitri	Senior	10 Mar 2020	Year-End Substantive Testing	1.1	Time spent answering staff questions which help the team move forward their audit areas. Accruals, cutoff, Property Plant and Equipment, among others
Connors,Ryan Thomas	Senior	10 Mar 2020	Risk Assurance/IT Activities	3.9	Reviewed change management ITGC testing.
Sonika,Avinash	Senior Manager	10 Mar 2020	Planning Activities	1.2	Reviewed Audit Committee Planning Book, 1.20 hours.
Aznar,Tiffany	Staff/Assistant	10 Mar 2020	Year-End Substantive Testing	6.9	Continued working on the Accounts Payable Selling and Promotion expenses by solidifying our expenses and tieing them to invoices/credit memos depending on the expense. Additionally we requested more support for the expenses in which we did not receive invoices.
Biedziak,Eliza Anna	Senior Manager	10 Mar 2020	Year-End Substantive Testing	1.0	Average Manufacturer Pricing transaction testing
Ulman,Matthew	Staff/Assistant	10 Mar 2020	Year-End Substantive Testing	5.2	Documentation and procedures performed over vendor chargeback Wholesaler reserve analysis
Mutlu Tepe,Serpil	Manager	10 Mar 2020	Year-End Substantive Testing	2.0	Rhodes - Processing of received data
Piotroski,Edmund Anthony	Staff/Assistant	10 Mar 2020	Year-End Substantive Testing	12.0	Completion of overall analytical review

**EXHIBIT C**  
**SUMMARY OF HOURS INCURRED BY PROFESSIONAL**

Employee Name	Title	Date of Service	Project Category	Hours Charged	Description
Connors,Ryan Thomas	Senior	10 Mar 2020	Risk Assurance/IT Activities	0.8	Documented Firefighter Review control testing strategy and emailed proposal to team.
Tsui,Rochelle	Senior	10 Mar 2020	Year-End Substantive Testing	4.0	Draft audit report.
Ulman,Matthew	Staff/Assistant	10 Mar 2020	Year-End Substantive Testing	2.9	analysis of overall Rhodes entities scoping as compared to prior year
Connors,Ryan Thomas	Senior	10 Mar 2020	Risk Assurance/IT Activities	0.4	Started review of year end new/modified user testing
Laver,Johan	Executive Director	10 Mar 2020	Risk Assurance/IT Activities	1.0	Quality assurance review of IT general controls testing performed as part of the audit strategy of relying on internal controls.
Connors,Ryan Thomas	Senior	10 Mar 2020	Risk Assurance/IT Activities	0.5	Started review of direct change ITGC testing.
Ives,Caroline Hodgin	Manager	11 Mar 2020	Bankruptcy	1.0	Address executive comments surrounding documentation of financial statements areas subject to risk due to bankruptcy.
Aznar,Tiffany	Staff/Assistant	11 Mar 2020	Year-End Substantive Testing	0.7	Checked for new Accounts Receivable confirms if they arrived, and documented/tested an additional confirm which came through over night.
D'Alessandro,Nicholas A	Senior	11 Mar 2020	Year-End Substantive Testing	4.3	Client meetings regarding the audit request list for 2019, follow-up on testing request sent and also trial balance/financial statement processing with the client.
Himanshu Singla	Staff/Assistant	11 Mar 2020	Year-End Substantive Testing	8.0	cash conf and name change

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**SUMMARY OF HOURS INCURRED BY PROFESSIONAL**

Employee Name	Title	Date of Service	Project Category	Hours Charged	Description
Fan,Wenhan	Staff/Assistant	11 Mar 2020	Year-End Substantive Testing	10.3	Sales register and Testing, setting up workpaper based on the month of the sales, the customer sold to and the row labels Preparing sales analytics for Rhodes pharma, update the scope, calculate average monthly sales based on month, compare product line yearly sales and average sales and investigate fluctuation in gross sales that are greater than 50% TE, compare Dec 2019 and Jan 2020 sales Creating and formatting documents to send out to Ron Haberlin for following up questions regarding gross sales and accounts receivable aging Tesing Cash discount and calculation.
Porrazzo,John M	Senior	11 Mar 2020	Year-End Substantive Testing	1.2	PBC Updates and discussion with Nicholas D'Alessandro (EY Senior) and Greg Voutsinas (EY Senior)
Redmond,Robert L.	Manager	11 Mar 2020	Risk Assurance/IT Activities	2.0	review of walkthroughs and testing for IT supporting infrastructure for key applications
D'Alessandro,Nicholas A	Senior	11 Mar 2020	Year-End Substantive Testing	2.5	Substantive lead sheets for revenue and balance sheet accounts.
Sakshi Dixit	Staff/Assistant	11 Mar 2020	Risk Assurance/IT Activities	4.0	US2832 Code 20916486 Client Name Purdue Pharma LP, DnA Specialist Rob J Murphy Work JE CAAT
Connors,Ryan Thomas	Senior	11 Mar 2020	Risk Assurance/IT Activities	0.7	Meeting with R. Redmond to discuss follow ups about Firefighter controls and Linux.
Ulman,Matthew	Staff/Assistant	11 Mar 2020	Year-End Substantive Testing	2.3	Rhodes Tech all individual account fluctuation analysis scoping
Aznar,Tiffany	Staff/Assistant	11 Mar 2020	Year-End Substantive Testing	1.3	For the selections we made for subsequent events related to credit memos, I performed the testing to ensure they were reasonably stated.
Mutlu Tepe,Serpil	Manager	11 Mar 2020	Year-End Substantive Testing	4.0	Rhodes - Processing of received master data (direct and indirect sales)
Piotroski,Edmund Anthony	Staff/Assistant	11 Mar 2020	Year-End Substantive Testing	12.0	Review of the Company's trial balance mapping and operating expense lead sheet
Ulman,Matthew	Staff/Assistant	11 Mar 2020	Year-End Substantive	1.5	scoping analysis for contra revenue accounts

**EXHIBIT C**  
**SUMMARY OF HOURS INCURRED BY PROFESSIONAL**

Employee Name	Title	Date of Service	Project Category	Hours Charged	Description
			Testing		
Ulman,Matthew	Staff/Assistant	11 Mar 2020	Year-End Substantive Testing	1.3	procedures and documentation on Gross Sales Analytics for Rhodes Pharma
Porrazzo,John M	Senior	11 Mar 2020	Year-End Substantive Testing	0.4	Call with Rhodes on PBC and site visit call with Rhodes personal, call included Ronald Haberlin (Rhodes), Pradith, Phouthasone (Rhodes), Justin Furtado (EY Manager), Caroline Ives (EY Manager), Nicholas D'Alessandro (EY Senior), John Porrazzo (EY Senior), Matthew Ulman (EY Staff)
Aznar,Tiffany	Staff/Assistant	11 Mar 2020	Year-End Substantive Testing	5.2	Completed the Accounts Receivable analytic for our high level procedures to see how the accounts has moved from year over year.
Sonika,Avinash	Senior Manager	11 Mar 2020	Planning Activities	2.4	Reviewed Audit Strategies Memorandum for 2019 audit.
Connors,Ryan Thomas	Senior	11 Mar 2020	Risk Assurance/IT Activities	0.6	Review SAP HCM User access review ITGC testing.
Voutsinas,Gregory Dimitri	Senior	11 Mar 2020	Year-End Substantive Testing	1.3	Time spent answering staff questions which help the team move forward their audit areas. Accruals, cutoff, Property Plant and Equipment, among others
Squitieri,Johnna	Staff/Assistant	11 Mar 2020	Year-End Substantive Testing	0.4	Sales:1) Tie in cutoff selections to sales register population
Porrazzo,John M	Senior	11 Mar 2020	Year-End Substantive Testing	2.7	Discussion with Johnna Squitieri (EY Staff) on inventory rollforward and inventory reserves
Squitieri,Johnna	Staff/Assistant	11 Mar 2020	Year-End Substantive Testing	10.0	Fixed Asset:1) Testing Fixed asset additions2) Tie Fixed asset rollforward to lead
Ulman,Matthew	Staff/Assistant	11 Mar 2020	Year-End Substantive Testing	2.2	initial processing of Rhodes Tech revenue schedules received
Mutlu Tepe,Serpil	Manager	11 Mar 2020	Year-End Substantive Testing	0.5	Rhodes - meeting with client re follow-up questions
Redmond,Robert L.	Manager	11 Mar 2020	Risk Assurance/IT Activities	2.0	review of Linux & Oracle Workplan and left comments for senior R Connors

**EXHIBIT C**  
**SUMMARY OF HOURS INCURRED BY PROFESSIONAL**

Employee Name	Title	Date of Service	Project Category	Hours Charged	Description
Tsui,Rochelle	Senior	11 Mar 2020	Year-End Substantive Testing	1.0	Prepare results table of audit.
Ulman,Matthew	Staff/Assistant	11 Mar 2020	Year-End Substantive Testing	2.7	Rhodes Pharma overall all account fluctuation analysis scoping
Biedziak,Eliza Anna	Senior Manager	11 Mar 2020	Year-End Substantive Testing	0.5	status update with the client
Biedziak,Eliza Anna	Senior Manager	11 Mar 2020	Year-End Substantive Testing	1.0	AMP transaction testing review
Laver,Johan	Executive Director	11 Mar 2020	Risk Assurance/IT Activities	1.0	Quality assurance review of IT general controls testing performed as part of the audit strategy of relying on internal controls.
Porrazzo,John M	Senior	11 Mar 2020	Year-End Substantive Testing	3.2	Performed procedures on all entities for search for unrecorded and validated IPE
Ulman,Matthew	Staff/Assistant	11 Mar 2020	Year-End Substantive Testing	1.0	status call with Ron Haberlin, Walter DiNicola
D'Alessandro,Nicholas A	Senior	11 Mar 2020	Year-End Substantive Testing	3.2	Team audit status update for Purdue to discuss where key areas such as sales and AR are at, and the open questions we need to go back to the client on.
Voutsinas,Gregory Dimitri	Senior	11 Mar 2020	Year-End Substantive Testing	4.1	Time spent reconciling client accounts to trial balance, and investigating differences which need following up on. Helping staff determine testing approaches
Furtado,Justin V	Manager	11 Mar 2020	Year-End Substantive Testing	1.0	Rhodes Audit status call - R. Haberlin, W. DiNicola, B. Pradith (Purdue); N. D'Alessandro, M. Ulman, C. Ives
Deepankar Nayyar	Senior	11 Mar 2020	Walkthroughs/Test of Controls	11.0	Documentation of walkthrough exhibits for key processes
Voutsinas,Gregory Dimitri	Senior	11 Mar 2020	Year-End Substantive Testing	4.2	Time spent reconciling testing populations, and determining testing approaches. Ensuring team is performing sampling and testing enough accounts based on scoping
Redmond,Robert L.	Manager	12 Mar 2020	Risk Assurance/IT Activities	2.0	review of SAP BASIS workplans

**EXHIBIT C**  
**SUMMARY OF HOURS INCURRED BY PROFESSIONAL**

Employee Name	Title	Date of Service	Project Category	Hours Charged	Description
Ulman,Matthew	Staff/Assistant	12 Mar 2020	Year-End Substantive Testing	0.7	follow up emails to customers for AR confirmations not yet received
Biedziak,Eliza Anna	Senior Manager	12 Mar 2020	Year-End Substantive Testing	1.0	BP calculation testing review
Ives,Caroline Hodgin	Manager	12 Mar 2020	Year-End Substantive Testing	0.8	Address executive comments surrounding documentation of financial statements areas subject to risk due to bankruptcy.
Manisha Sharma	Senior	12 Mar 2020	Risk Assurance/IT Activities	3.5	US2832 Code 20916486 Client Name Purdue Pharma LP, DnA Specialist Rob J Murphy Work JE CAAT
Biedziak,Eliza Anna	Senior Manager	12 Mar 2020	Year-End Substantive Testing	0.5	NFAMP calculation testing
Ulman,Matthew	Staff/Assistant	12 Mar 2020	Year-End Substantive Testing	0.9	client requests for all account fluctuation analysis responses
Voutsinas,Gregory Dimitri	Senior	12 Mar 2020	Year-End Substantive Testing	1.1	Time spent answering staff questions which help the team move forward their audit areas. Accruals, cutoff, Property Plant and Equipment, among others
Porrazzo,John M	Senior	12 Mar 2020	Year-End Substantive Testing	1.2	Canvas Clean up for 2018 Files
Porrazzo,John M	Senior	12 Mar 2020	Year-End Substantive Testing	0.3	PBC list updates for new selections
Laver,Johan	Executive Director	12 Mar 2020	Risk Assurance/IT Activities	1.0	Quality assurance review of IT general controls testing performed as part of the audit strategy of relying on internal controls.
Aznar,Tiffany	Staff/Assistant	12 Mar 2020	Year-End Substantive Testing	2.5	Received additional accounts receivable confirmations from customers of Purdue Pharma and Rhodes Pharma therefore I continued to test and ensure they were reasonable per the company's books.
Ulman,Matthew	Staff/Assistant	12 Mar 2020	Year-End Substantive Testing	1.0	call with Ron to discuss return reserves
Mutlu Tepe,Serpil	Manager	12 Mar 2020	Year-End Substantive Testing	0.5	Rhodes - meeting with client re follow-up questions

**EXHIBIT C**  
**SUMMARY OF HOURS INCURRED BY PROFESSIONAL**

Employee Name	Title	Date of Service	Project Category	Hours Charged	Description
Fan,Wenhan	Staff/Assistant	12 Mar 2020	Year-End Substantive Testing	8.5	<p>Checking AR Aging analytic, analyze accounts receivable based on days outstanding and compare the variance to 2018 year end. Recalculate the accounts receivable turnover Testing Sales, obtained the invoice that related to our selection, agreed the customer name to our selection, and ensured the invoice terms were included and between 30 to 60 days ( could exceed 60 days depending on the discount terms) from the receipt of the invoice. Reviewed the invoice, checking discount terms, the date on the invoice, and the prices are at a fixed price. Agreed the invoice prices to the WAC pricing file, and agree with the Product Description, NDC number and Direct Price to the invoice. obtained cash receipt support (i.e. check/wire copy and remittance) and agreed the invoice balance to the support without exception. Obtained the bank statement for the month in which the receipt cleared and agreed the receipt per the check/wire to the bank statement, ensuring the deposit cleared the bank without exception. Recalculated the net sales after discount, which then agreed to the cash clearing/bank statement. Obtained the sales register, which reconciles to our G/L and agreed the customer/contract name, invoice amount, and date to the SAP journal entry screenshots</p>
Furtado,Justin V	Manager	12 Mar 2020	Year-End Substantive Testing	0.5	Government pricing status call - D. Fogel, R. Haberlin (Purdue) and E. Biedziak (EY)
Porrazzo,John M	Senior	12 Mar 2020	Year-End Substantive Testing	3.3	Updates to new TB provided by Client. Due to issues with updated file, created an analysis to validate the data provided by the client compared to prior versions of TB.
Voutsinas,Gregory Dimitri	Senior	12 Mar 2020	Year-End Substantive Testing	3.6	Time spent reconciling testing populations, and determining testing approaches. Ensuring team is performing sampling and testing enough accounts based on scoping

**EXHIBIT C**  
**SUMMARY OF HOURS INCURRED BY PROFESSIONAL**

Employee Name	Title	Date of Service	Project Category	Hours Charged	Description
Piotroski,Edmund Anthony	Staff/Assistant	12 Mar 2020	Year-End Substantive Testing	2.0	Audit procedures performed over the loss recognized on the sale of the Treyburn facility
Aznar,Tiffany	Staff/Assistant	12 Mar 2020	Year-End Substantive Testing	7.3	Preformed sales analytic to see how revenue has changes year over year for Purdue Pharma and Rhodes Pharma.
Ulman,Matthew	Staff/Assistant	12 Mar 2020	Year-End Substantive Testing	2.1	Processing of AR confirmations received
Ulman,Matthew	Staff/Assistant	12 Mar 2020	Year-End Substantive Testing	4.7	Butrans return reserve documentation and procedures
Voutsinas,Gregory Dimitri	Senior	12 Mar 2020	Year-End Substantive Testing	3.3	Time spent reconciling client accounts to trial balance, and investigating differences which need following up on. Helping staff determine testing approaches
Mutlu Tepe,Serpil	Manager	12 Mar 2020	Year-End Substantive Testing	5.0	Rhodes - Processing of additionally received master data (direct and indirect sales)
Deepankar Nayyar	Senior	12 Mar 2020	Walkthroughs/Test of Controls	11.0	Documentation of walkthrough exhibits for key processes
Brady,Devon M	Partner/Principal	12 Mar 2020	Year-End Substantive Testing	1.5	open items team meeting on Purdue, OSR, timing of audit deliverables
Porrazzo,John M	Senior	12 Mar 2020	Year-End Substantive Testing	0.2	Call with Ron Haberlin to discuss Rhodes AR reserve. Mat Ulman, Justin Furtado, Caroline Ives, Nick D'Alessandro
Voutsinas,Gregory Dimitri	Senior	12 Mar 2020	Year-End Substantive Testing	2.6	Time spent discussing contingencies and work plans with various team members at different times due to the shift to working at home from COVID-19
Divya Girdhar	Staff/Assistant	12 Mar 2020	Year-End Substantive Testing	11.0	VCB testing (60 selections ) Deepankar and Raghav and leads scoping and setting up
Biedziak,Eliza Anna	Senior Manager	12 Mar 2020	Year-End Substantive Testing	1.0	AMP calculation testing
Connors,Ryan Thomas	Senior	12 Mar 2020	Risk Assurance/IT Activities	0.3	Call with R. Redmond to discuss application control testing.

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**SUMMARY OF HOURS INCURRED BY PROFESSIONAL**

Employee Name	Title	Date of Service	Project Category	Hours Charged	Description
D'Alessandro,Nicholas A	Senior	12 Mar 2020	Year-End Substantive Testing	6.4	AR confirmation procedures and AR Aging analytics. Walking staff through inventory reserve, inventory rollforward procedures and test count updated for inventory.
Redmond,Robert L.	Manager	12 Mar 2020	Risk Assurance/IT Activities	2.0	review of walkthroughs Common manage access
Sakshi Dixit	Staff/Assistant	12 Mar 2020	Risk Assurance/IT Activities	3.0	US2832 Code 20916486 Client Name Purdue Pharma LP, DnA Specialist Rob J Murphy Work JE CAAT
Raghav Garg	Senior	12 Mar 2020	Year-End Substantive Testing	2.0	Completion of vendor chargeback net sales transaction testing
Squitieri,Johnna	Staff/Assistant	12 Mar 2020	Year-End Substantive Testing	10.2	Inventory:1) Populate Rhodes Tech Reserve Analysis2) Populate Summary by Reason for the Reserve
Furtado,Justin V	Manager	12 Mar 2020	Year-End Substantive Testing	0.7	AR Reserves status call - R. Haberlin (Purdue); M. Ulman, C. Ives, N. D'Alessandro (EY)
Ives,Caroline Hodgin	Manager	12 Mar 2020	Year-End Substantive Testing	0.8	Review audit strategy for expense accounts testing specific for Rhodes Pharmaceuticals to ensure appropriate coverage
D'Alessandro,Nicholas A	Senior	13 Mar 2020	Year-End Substantive Testing	2.3	Client meetings regarding the audit request list for 2019, follow-up on testing request sent and also trial balance/financial statement processing with the client.
Connors,Ryan Thomas	Senior	13 Mar 2020	Risk Assurance/IT Activities	1.0	Call with R. Redmond to discuss SAP and infrastructure walkthrough comments.
Squitieri,Johnna	Staff/Assistant	13 Mar 2020	Year-End Substantive Testing	7.2	Lower of Cost or Market:1) Populate Lower of Cost or Market workpaper2) Make Lower of Cost or Market selections
Aznar,Tiffany	Staff/Assistant	13 Mar 2020	Year-End Substantive Testing	0.4	Team call to discuss progress and action items for the day including Coronavirus contingency plans. Team members included: Avinash Sonika, Justin Furtado, Caroline Ives, Tiffany Aznar, Greg Voutsinas, Nicholas D'Alessandro, Matthew Ulman, Johnna Squitieri, Wade Fan, John Porrazzo

**EXHIBIT C**  
**SUMMARY OF HOURS INCURRED BY PROFESSIONAL**

Employee Name	Title	Date of Service	Project Category	Hours Charged	Description
Nguyen,Jessica	Staff/Assistant	13 Mar 2020	Risk Assurance/IT Activities	2.0	IT D8 - updating year end testing, population sizes, sample sizes, conclusions, etc.
Porrazzo,John M	Senior	13 Mar 2020	Year-End Substantive Testing	0.4	Team call to discuss progress and action items for the day including Coronavirus contingency plans. Team members included: Avinash Sonika, Justin Furtado, Caroline Ives, Tiffany Aznar, Greg Voutsinas, Nicholas D'Alessandro, Matthew Ulman, Johnna Squitieri, Wade Fan, John Porrazzo
Sonika,Avinash	Senior Manager	13 Mar 2020	Planning Activities	0.4	Team call to discuss progress and action items for the day including Coronavirus contingency plans. Team members included: Avinash Sonika, Justin Furtado, Caroline Ives, Tiffany Aznar, Greg Voutsinas, Nicholas D'Alessandro, Matthew Ulman, Johnna Squitieri, Wade Fan, John Porrazzo
Fan,Wenhan	Staff/Assistant	13 Mar 2020	Year-End Substantive Testing	5.8	Testing Sales, obtained the invoice that related to our selection, agreed the customer name to our selection, and ensured the invoice terms were included and between 30 to 60 days ( could exceed 60 days depending on the discount terms) from the receipt of the invoice. Reviewed the invoice, checking discount terms, the date on the invoice, and the prices are at a fixed price. Agreed the invoice prices to the WAC pricing file, and agree with the Product Description, NDC number and Direct Price to the invoice. obtained cash receipt support (i.e. check/wire copy and remittance) and agreed the invoice balance to the support without exception. Obtained the bank statement for the month in which the receipt cleared and agreed the receipt per the check/wire to the bank statement, ensuring the deposit cleared the bank without exception. Recalculated the net sales after discount, which then agreed to the cash clearing/bank statement. Obtained the sales register, which reconciles to our G/L and agreed the customer/contract name, invoice amount, and date to the SAP journal entry screenshots

**EXHIBIT C**  
**SUMMARY OF HOURS INCURRED BY PROFESSIONAL**

Employee Name	Title	Date of Service	Project Category	Hours Charged	Description
Porrazzo,John M	Senior	13 Mar 2020	Planning Activities	3.3	Set up for Microsoft Teams (i.e. creating whole file for remote access and easy use).
Ives,Caroline Hodgin	Manager	13 Mar 2020	Year-End Substantive Testing	0.5	Review documentation of Rhodes Tech testing strategy for expense coverage.
Furtado,Justin V	Manager	13 Mar 2020	Year-End Substantive Testing	0.4	Team call to discuss progress and action items for the day including Coronavirus contingency plans. Team members included: Avinash Sonika, Justin V Furtado, Caroline Ives, Tiffany Aznar, Greg D Voutsinas, Nicholas A D'Alessandro, Matthew Ulman, Johnna Squitieri, Wade Fan, John Porrazzo
Laver,Johan	Executive Director	13 Mar 2020	Risk Assurance/IT Activities	1.0	Quality assurance review of IT general controls testing performed as part of the audit strategy of relying on internal controls.
Divya Girdhar	Staff/Assistant	13 Mar 2020	Year-End Substantive Testing	11.0	VCB testing (60 selections ) Deepankar and Raghav and leads scoping and setting up
Biedziak,Eliza Anna	Senior Manager	13 Mar 2020	Year-End Substantive Testing	1.0	NFAMP calculation testing review
Squitieri,Johnna	Staff/Assistant	13 Mar 2020	Year-End Substantive Testing	0.4	Team call to discuss progress and action items for the day including Coronavirus contingency plans. Team members included: Avinash Sonika, Justin Furtado, Caroline Ives, Tiffany Aznar, Greg Voutsinas, Nicholas D'Alessandro, Matthew Ulman, Johnna Squitieri, Wade Fan, John Porrazzo
Ulman,Matthew	Staff/Assistant	13 Mar 2020	Year-End Substantive Testing	0.4	processing of AR confirmations received
Fan,Wenhan	Staff/Assistant	13 Mar 2020	Year-End Substantive Testing	0.4	Team call to discuss progress and action items for the day including Coronavirus contingency plans. Discuss the implementation of Microsoft teams, and reassess each member's role
Ulman,Matthew	Staff/Assistant	13 Mar 2020	Year-End Substantive Testing	0.5	inputting time into mercury
Raghav Garg	Senior	13 Mar 2020	Year-End Substantive Testing	7.0	Completion of vendor chargeback net sales transaction testing

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**SUMMARY OF HOURS INCURRED BY PROFESSIONAL**

Employee Name	Title	Date of Service	Project Category	Hours Charged	Description
Ives,Caroline Hodgin	Manager	13 Mar 2020	Year-End Substantive Testing	0.4	Description: Team call to discuss progress and action items for the day including Coronavirus contingency plans. Team members included: Avinash Sonika, Justin Furtado, Caroline Ives, Tiffany Aznar, Greg Voutsinas, Nicholas D'Alessandro, Matthew Ulman, Johnna Squitieri, Wade Fan, John Porrazzo
Voutsinas,Gregory Dimitri	Senior	13 Mar 2020	Year-End Substantive Testing	1.7	Time spent reconciling client accounts to trial balance, and investigating differences which need following up on. Helping staff determine testing approaches
Biedziak,Eliza Anna	Senior Manager	13 Mar 2020	Year-End Substantive Testing	1.0	AMP calculation testing
Aznar,Tiffany	Staff/Assistant	13 Mar 2020	Year-End Substantive Testing	8.8	Performed procedures over our Sales Cut-off testing to ensure revenue is reasonably stated as of 12/31/2019. Procedures include making selections for December 2019 and January 2020 to test and ensure they were either properly included or excluded from revenue on 12/31/2019.
Nguyen,Jessica	Staff/Assistant	13 Mar 2020	Risk Assurance/IT Activities	0.5	Updating YE new/mod and change management tests, looking over Ryan's comments
D'Alessandro,Nicholas A	Senior	13 Mar 2020	Year-End Substantive Testing	4.1	Setting staff up on royalty income confirmation procedures, setting up lead sheets for expenses, sales testing second round of comments to staff.
Voutsinas,Gregory Dimitri	Senior	13 Mar 2020	Year-End Substantive Testing	0.4	Team call to discuss progress and action items for the day including Coronavirus contingency plans. Team members included: Avinash Sonika, Justin Furtado, Caroline Ives, Tiffany Aznar, Greg Voutsinas, Nicholas D'Alessandro, Matthew Ulman, Johnna Squitieri, Wade Fan, John Porrazzo
Connors,Ryan Thomas	Senior	13 Mar 2020	Risk Assurance/IT Activities	0.5	Call with J. Laver and R. Redmond to discuss documentation status and questions including firefighter testing, substantive testing, application controls and SOC reports.
Ulman,Matthew	Staff/Assistant	13 Mar 2020	Year-End Substantive Testing	2.6	sampling procedures of various gross to net analysis based on prior day discussions with Ron Haberlin

**EXHIBIT C**  
**SUMMARY OF HOURS INCURRED BY PROFESSIONAL**

Employee Name	Title	Date of Service	Project Category	Hours Charged	Description
Ulman,Matthew	Staff/Assistant	13 Mar 2020	Year-End Substantive Testing	1.1	compiling and requesting support for sampled gross to net selections performed during the day.
Tran,Loikevin	Manager	13 Mar 2020	Year-End Substantive Testing	3.4	Government pricing report review
Voutsinas,Gregory Dimitri	Senior	13 Mar 2020	Year-End Substantive Testing	3.7	Time spent reconciling testing populations, and determining testing approaches. Ensuring team is performing sampling and testing enough accounts based on scoping
Ulman,Matthew	Staff/Assistant	13 Mar 2020	Year-End Substantive Testing	3.9	butrans return reserve documentation and procedures
Connors,Ryan Thomas	Senior	14 Mar 2020	Risk Assurance/IT Activities	0.3	Documented new evidence received for change management testing.
Connors,Ryan Thomas	Senior	14 Mar 2020	Risk Assurance/IT Activities	1.3	Reviewed direct change ITGC testing.
Connors,Ryan Thomas	Senior	14 Mar 2020	Risk Assurance/IT Activities	2.5	Reviewed and documented new evidence around backups, Linux operating system, appropriateness validation tables, and contractor testing. Updated request list with new follow ups.
Connors,Ryan Thomas	Senior	14 Mar 2020	Risk Assurance/IT Activities	1.1	Documented application control testing procedures for payroll application control added to scope.
Connors,Ryan Thomas	Senior	14 Mar 2020	Risk Assurance/IT Activities	1.6	Reviewed new evidence and follow up responses for termination substantive testing and sent follow identified follow ups.
Connors,Ryan Thomas	Senior	14 Mar 2020	Risk Assurance/IT Activities	1.2	Documented testing procedures for SAP GRC and Firefighter review controls, and created request list for required documentation.
Connors,Ryan Thomas	Senior	14 Mar 2020	Risk Assurance/IT Activities	1.2	Reviewed firefighter substantive testing for FY2019.
Connors,Ryan Thomas	Senior	14 Mar 2020	Risk Assurance/IT Activities	1.0	Reviewed backup monitoring testing new evidence and updated documentation. Reviewed population completeness and accuracy procedures in test sheet.

**EXHIBIT C**  
**SUMMARY OF HOURS INCURRED BY PROFESSIONAL**

Employee Name	Title	Date of Service	Project Category	Hours Charged	Description
Connors,Ryan Thomas	Senior	14 Mar 2020	Risk Assurance/IT Activities	3.0	Reviewed and documented termination substantive testing.
Connors,Ryan Thomas	Senior	14 Mar 2020	Risk Assurance/IT Activities	1.0	Documented new evidence for firefighter administration itgc testing and completed review of the test sheet.
Connors,Ryan Thomas	Senior	15 Mar 2020	Risk Assurance/IT Activities	0.8	Review 2019 year end update matrix documentation.
Connors,Ryan Thomas	Senior	15 Mar 2020	Risk Assurance/IT Activities	1.7	Review year end change management testing.
Connors,Ryan Thomas	Senior	15 Mar 2020	Risk Assurance/IT Activities	2.0	Address manager review comments in walkthroughs and SAP workplans.
Connors,Ryan Thomas	Senior	15 Mar 2020	Risk Assurance/IT Activities	1.4	Review year end new/modified user testing.
Connors,Ryan Thomas	Senior	16 Mar 2020	Risk Assurance/IT Activities	1.7	Review new evidence and follow up with client about Red Hat OS and Oracle evidence.
Redmond,Robert L.	Manager	16 Mar 2020	Risk Assurance/IT Activities	0.5	Review of infrastructure workplans for Linux and Oracle - specifically the root account controls and other privileged controls.
Fan,Wenhan	Staff/Assistant	16 Mar 2020	Year-End Substantive Testing	10.0	Testing Sales Making selections for Rhodes Credit Adjustments Making selections and set up workpaper for Rhodes VCB Wholesaler Inventory Update PBC list and send out selection to client to request support for Purdue Pharma, Rhodes pharma and Rhodes techSendout request for support about actually payouts from the payroll system made by PPLP, RP, RT & OSR "Set up selections tab and testing tab for AR Contra Account Distribution, and test it "
Connors,Ryan Thomas	Senior	16 Mar 2020	Risk Assurance/IT Activities	2.5	Review SOC Reports and supporting evidence received. Then created tracker and list of follow ups.
Redmond,Robert L.	Manager	16 Mar 2020	Risk Assurance/IT Activities	1.0	review of New and modified user testing to in scope applications. provided feedback and comments to r Connors who followed up with client.

**EXHIBIT C**  
**SUMMARY OF HOURS INCURRED BY PROFESSIONAL**

Employee Name	Title	Date of Service	Project Category	Hours Charged	Description
Aznar,Tiffany	Staff/Assistant	16 Mar 2020	Year-End Substantive Testing	1.0	Set up the Unprocessed Deductions workpaper for Purdue Pharma to set up for testing, once we received the outstanding support from the client.
Voutsinas,Gregory Dimitri	Senior	16 Mar 2020	Year-End Substantive Testing	0.8	Client communications, follow-ups, and requests for different audit areas. Inventory, Accounts Payable and others for Purdue Audit
Squitieri,Johnna	Staff/Assistant	16 Mar 2020	Year-End Substantive Testing	3.0	Fixed Asset Depreciation Analytic for Purdue, Rhodes Pharma, and Rhodes Tech.
Furtado,Justin V	Manager	16 Mar 2020	Year-End Substantive Testing	0.5	status call with E. Nowakowski, A Sonika, C. Ives, N. D'Alessandro
Ulman,Matthew	Staff/Assistant	16 Mar 2020	Year-End Substantive Testing	1.5	re-scoping of GL accounts based on updated trial balance
Mutlu Tepe,Serpil	Manager	16 Mar 2020	Year-End Substantive Testing	4.0	Rhodes - Update of calculation model
Ulman,Matthew	Staff/Assistant	16 Mar 2020	Year-End Substantive Testing	2.7	client requests for additional accounts receivable reserve support
Furtado,Justin V	Manager	16 Mar 2020	Year-End Substantive Testing	0.4	EY internal status call to discuss Government pricing testing status - E. Biedziak, S. Mutlu
Fan,Wenhan	Staff/Assistant	16 Mar 2020	Year-End Substantive Testing	0.7	Team call to discuss high level status of the audit and independent projects each team member is responsible for thus far in the engagement.
Furtado,Justin V	Manager	16 Mar 2020	Year-End Substantive Testing	0.7	internal call to discuss Rhodes audit status - J. Porrazzo
Ulman,Matthew	Staff/Assistant	16 Mar 2020	Year-End Substantive Testing	1.1	selections made and sent out for goods received/invoice received for rhodes tech
D'Alessandro,Nicholas A	Senior	16 Mar 2020	Year-End Substantive Testing	3.7	Meeting on the Purdue team end to go through inventory cutoff/reserve, royalty income, sales testing (including sales cutoff).
Squitieri,Johnna	Staff/Assistant	16 Mar 2020	Year-End Substantive Testing	5.5	Fixed Asset Disposals:- Testing Treyburn and disposals excluding the Sale of Treyburn

**EXHIBIT C**  
**SUMMARY OF HOURS INCURRED BY PROFESSIONAL**

Employee Name	Title	Date of Service	Project Category	Hours Charged	Description
Ulman,Matthew	Staff/Assistant	16 Mar 2020	Year-End Substantive Testing	1.2	selections made and sent out for prepaid retention account for rhodes tech
Voutsinas,Gregory Dimitri	Senior	16 Mar 2020	Year-End Substantive Testing	1.5	Procedures to ensure EY is independent of the audit client. Communications with support teams and setting up staff
Furtado,Justin V	Manager	16 Mar 2020	Year-End Substantive Testing	1.5	call to discuss Purdue pension audit approach and status - G. Voutsinas
Redmond,Robert L.	Manager	16 Mar 2020	Risk Assurance/IT Activities	1.0	Review of substantive termination testing
Redmond,Robert L.	Manager	16 Mar 2020	Risk Assurance/IT Activities	1.0	reviewed substantive firefighter access testing
Ulman,Matthew	Staff/Assistant	16 Mar 2020	Year-End Substantive Testing	1.1	selections made and sent out for accounts payable accrued account for rhodes pharma
Aznar,Tiffany	Staff/Assistant	16 Mar 2020	Year-End Substantive Testing	6.9	Finished documenting the Accrued Selling and Promotion Payable workpaper, and updated for the support we received, finalized the document to set up for only updating for the support (invoices) once received.
Laver,Johan	Executive Director	16 Mar 2020	Risk Assurance/IT Activities	1.0	Review of ITGC testing work papers and conclusion for the 2019 audit.
Aznar,Tiffany	Staff/Assistant	16 Mar 2020	Year-End Substantive Testing	0.7	Team call to discuss high level status of the audit and independent projects each team member is responsible for thus far in the engagement. Members included Greg Voutsinas, Johna Squitieri, Tiffany Aznar, and Wade Fan.
Ulman,Matthew	Staff/Assistant	16 Mar 2020	Year-End Substantive Testing	1.2	selections made and sent out for rhodes pharma goods received/invoice received account
Porrazzo,John M	Senior	16 Mar 2020	Year-End Substantive Testing	1.6	Updated Search for unrecorded listing (Consolidated), made selections for round 2 search, as well as created a Client request for support associated to our selections.

**EXHIBIT C**  
**SUMMARY OF HOURS INCURRED BY PROFESSIONAL**

Employee Name	Title	Date of Service	Project Category	Hours Charged	Description
Voutsinas,Gregory Dimitri	Senior	16 Mar 2020	Year-End Substantive Testing	7.1	Helping staff with questions on various audit areas, setting people up on their audit areas, and approving sample selections. Also, time spent ensuring that audit coverage is adequate in respective accounts to ensure there are no material untested amounts. Audit areas include: Inventory, Accruals, Sales, Available for Sale Investments, and others
Biedziak,Eliza Anna	Senior Manager	16 Mar 2020	Year-End Substantive Testing	3.0	Drafting the memo
Connors,Ryan Thomas	Senior	16 Mar 2020	Risk Assurance/IT Activities	4.8	Reviewed 2019 Year End Update matrix and procedures.
Redmond,Robert L.	Manager	16 Mar 2020	Risk Assurance/IT Activities	1.0	reviewed transport change testing workpapers and provided 2 review comments back to r Connors who followed up with client
Porrazzo,John M	Senior	16 Mar 2020	Year-End Substantive Testing	1.6	Rhodes Tech Inventory Selections
Aznar,Tiffany	Staff/Assistant	16 Mar 2020	Year-End Substantive Testing	2.3	Continued testing Sales Cutoff testing for sales made at YE and beginning of January, tested selections we received support from the client,
Ives,Caroline Hodgin	Manager	16 Mar 2020	Year-End Substantive Testing	1.9	Review of Rhodes Pharma and Tech AR and Revenue workpapers to ensure appropriate testing performed in light of lower testing thresholds due to bankruptcy.
Ives,Caroline Hodgin	Manager	16 Mar 2020	Year-End Substantive Testing	1.1	Preparation of materials for management- including detailed listing of open items that are required and current status in order to drive timeline for completion of audit
Porrazzo,John M	Senior	16 Mar 2020	Year-End Substantive Testing	1.2	Out of scope time spent mapping out the Trial Balance for the Face of the financials, multiple versions provided by Client and therefore additional time spent validating the clients documents, as well as follow up with the client to get clarification. Specifically associated to Rhodes Tech and Purdue Pharma
Ulman,Matthew	Staff/Assistant	16 Mar 2020	Year-End Substantive	3.2	client requests for various account reconciliations

**EXHIBIT C**  
**SUMMARY OF HOURS INCURRED BY PROFESSIONAL**

Employee Name	Title	Date of Service	Project Category	Hours Charged	Description
			Testing		
Nguyen,Jessica	Staff/Assistant	16 Mar 2020	Risk Assurance/IT Activities	0.5	made changes/updates to YE change testing
Biedziak,Eliza Anna	Senior Manager	16 Mar 2020	Year-End Substantive Testing	0.5	AMP calculation testing
Redmond,Robert L.	Manager	16 Mar 2020	Risk Assurance/IT Activities	1.0	reviewed high risk direct change testing of SAP systems
Tran,Loikevin	Manager	16 Mar 2020	Year-End Substantive Testing	1.0	Report review and revision
Furtado,Justin V	Manager	16 Mar 2020	Year-End Substantive Testing	0.5	internal status meeting to discuss roles and responsibilities for remote work week
Nguyen,Jessica	Staff/Assistant	16 Mar 2020	Risk Assurance/IT Activities	0.5	Made changes/updates to YE New/Mod user testing
Voutsinas,Gregory Dimitri	Senior	16 Mar 2020	Year-End Substantive Testing	0.7	Team call to discuss high level status of the audit and independent projects each team member is responsible for thus far in the engagement. Members included Greg Voutsinas, Johnna Squitieri, Tiffany Aznar, and Wade Fan.
Squitieri,Johnna	Staff/Assistant	16 Mar 2020	Year-End Substantive Testing	0.7	Team call to discuss high level status of the audit and independent projects each team member is responsible for thus far in the engagement. Members included Greg Voutsinas, Johnna Squitieri, Tiffany Aznar, and Wade Fan.
D'Alessandro,Nicholas A	Senior	16 Mar 2020	Year-End Substantive Testing	2.8	Client communication due to inaccurate/incomplete trial balances and financial statement mappings received.
Ewelina Motyl	Associate	16 Mar 2020	Year-End Substantive Testing	3.7	Performing EY Independence procedures
Squitieri,Johnna	Staff/Assistant	17 Mar 2020	Year-End Substantive Testing	0.5	Team call to discuss independent progression of tasks and new assignments to begin. Member included Nicholas D'Alessandro, Greg Voutsinas, Eddie Piotroski, Johnna Squitieri, and Tiffany Aznar.
Ulman,Matthew	Staff/Assistant	17 Mar 2020	Year-End Substantive Testing	2.1	processing various support requested and received from client

**EXHIBIT C**  
**SUMMARY OF HOURS INCURRED BY PROFESSIONAL**

Employee Name	Title	Date of Service	Project Category	Hours Charged	Description
Squitieri,Johnna	Staff/Assistant	17 Mar 2020	Year-End Substantive Testing	5.8	Clean up of Lead Sheets & adding in Topside Entries.
Fan,Wenhan	Staff/Assistant	17 Mar 2020	Year-End Substantive Testing	10.5	"Set up selections tab and testing tab for AR Contra Account Distribution, and test it " rhodes Tech accrued AP reconciliation, set up work paper Testing RP AR Sales Return Reserve Update AR aging testing and analytics based on support received Roll Cardinal Contract to canvasPBC listing scrub for RP and RT
D'Alessandro,Nicholas A	Senior	17 Mar 2020	Year-End Substantive Testing	2.3	Client communication due to inaccurate/incomplete trial balances and financial statement mappings received.
Biedziak,Eliza Anna	Senior Manager	17 Mar 2020	Year-End Substantive Testing	1.0	Meeting with Rhodes and iContracts regarding rebates data request for testing
Voutsinas,Gregory Dimitri	Senior	17 Mar 2020	Year-End Substantive Testing	6.5	Helping staff with questions on various audit areas, setting people up on their audit areas, and approving sample selections. Also, time spent ensuring that audit coverage is adequate in respective accounts to ensure there are no material untested amounts. Audit areas include: Inventory, Accruals, Sales, Available for Sale Investments, and others
Connors,Ryan Thomas	Senior	17 Mar 2020	Risk Assurance/IT Activities	0.2	Review year end change testing.
Voutsinas,Gregory Dimitri	Senior	17 Mar 2020	Year-End Substantive Testing	0.5	Team call to discuss independent progression of tasks and new assignments to begin. Member included Nicholas D'Alessandro, Greg Voutsinas, Eddie Piotroski, Johnna Squitieri, and Tiffany Aznar.
Ives,Caroline Hodgin	Manager	17 Mar 2020	Year-End Substantive Testing	2.1	Review of prior year Rhodes Tech workpapers to ensure appropriate testing performed in light of lower testing thresholds due to bankruptcy.
Aznar,Tiffany	Staff/Assistant	17 Mar 2020	Year-End Substantive Testing	0.5	Team call to discuss independent progression of tasks and new assignments to begin. Member included Nicholas D'Alessandro, Greg Voutsinas, Eddie Piotroski, Johnna Squitieri, and Tiffany Aznar.

**EXHIBIT C**  
**SUMMARY OF HOURS INCURRED BY PROFESSIONAL**

Employee Name	Title	Date of Service	Project Category	Hours Charged	Description
Ulman,Matthew	Staff/Assistant	17 Mar 2020	Year-End Substantive Testing	2.3	updating individualized lead sheets for rhodes tech and pharma
Magdalena Wasyluk	Associate	17 Mar 2020	Independence Procedures	6.7	Performing EY Independence procedures
Shilpi Jain	Senior Associate	17 Mar 2020	Independence Procedures	0.5	Performing EY Independence procedures
Connors,Ryan Thomas	Senior	17 Mar 2020	Risk Assurance/IT Activities	1.5	Created instructions for GDS staff to document 107GL forms and workplans for SOC reports.
Connors,Ryan Thomas	Senior	17 Mar 2020	Risk Assurance/IT Activities	1.0	Reviewed year end update testing for new/modified users.
Wagner,Jeremy	Manager	17 Mar 2020	Risk Assurance/IT Activities	1.8	JE Procedures
Voutsinas,Gregory Dimitri	Senior	17 Mar 2020	Year-End Substantive Testing	0.7	Client communications, follow-ups, and requests for different audit areas. Inventory, Accounts Payable and others for Purdue Audit
Tsui,Rochelle	Senior	17 Mar 2020	Year-End Substantive Testing	0.5	Call with Kevin Tran and Eliza Biedziak to discuss audit report.
Piotroski,Edmund Anthony	Staff/Assistant	17 Mar 2020	Year-End Substantive Testing	9.5	Review of Sub-leasing guidance and mortgage/debt related workpapers
Ewelina Motyl	Associate	17 Mar 2020	Year-End Substantive Testing	0.8	Performing EY Independence procedures
Squitieri,Johnna	Staff/Assistant	17 Mar 2020	Year-End Substantive Testing	3.2	Documented Inventory Reserve for PPLP.
Connors,Ryan Thomas	Senior	17 Mar 2020	Risk Assurance/IT Activities	0.5	Call with R. Redmond to discuss SOC Reports and application controls
Connors,Ryan Thomas	Senior	17 Mar 2020	Risk Assurance/IT Activities	0.8	Created request list for HCM application control, sent to client and coordinated meeting.
Piotroski,Edmund Anthony	Staff/Assistant	17 Mar 2020	Year-End Substantive Testing	0.5	Group meetings

**EXHIBIT C**  
**SUMMARY OF HOURS INCURRED BY PROFESSIONAL**

Employee Name	Title	Date of Service	Project Category	Hours Charged	Description
Sonika,Avinash	Senior Manager	17 Mar 2020	Planning Activities	1.3	Reviewed planning documents - combined risk assessments for Purdue (1 hours), Rhodes (30 minutes)
Mutlu Tepe,Serpil	Manager	17 Mar 2020	Year-End Substantive Testing	3.0	Rhodes - Indirect sales data comparison w iContracts
Porrazzo,John M	Senior	17 Mar 2020	Year-End Substantive Testing	2.5	Time spent to update Trial Balance with Post Close Adjustments.
Aznar,Tiffany	Staff/Assistant	17 Mar 2020	Year-End Substantive Testing	3.9	Received subsequent listing for credit memos and vendor charge backs, therefore made selections and sent it out to the client for support.
Voutsinas,Gregory Dimitri	Senior	17 Mar 2020	Year-End Substantive Testing	0.7	Procedures to ensure EY is independent of the audit client. Communications with support teams and setting up staff
Deepankar Nayyar	Senior	17 Mar 2020	Year-End Substantive Testing	11.0	Various YE procedures
D'Alessandro,Nicholas A	Senior	17 Mar 2020	Year-End Substantive Testing	4.8	Vendor chargeback testing and review. 50 selections total.
Bonelli,Alexandra Mooney	Partner/Principal	17 Mar 2020	Year-End Substantive Testing	0.5	Rhodes - Review of status for testing and pending requests
Porrazzo,John M	Senior	17 Mar 2020	Year-End Substantive Testing	0.4	Updated Search for unrecorded listing (Consolidated), made selections for round 2 search, as well as created a Client request for support associated to our selections.
Zee,Ena	Executive Director	17 Mar 2020	Year-End Substantive Testing	0.2	confirmation of independence compliance as requested by core team
Ulman,Matthew	Staff/Assistant	17 Mar 2020	Year-End Substantive Testing	0.5	drafting email to GDS for vendor chargeback credit testing
Mutlu Tepe,Serpil	Manager	17 Mar 2020	Year-End Substantive Testing	1.0	Meeting with Rhodes and iContracts regarding rebates data request for testing
Simbach,John Conrad	Executive Director	17 Mar 2020	Year-End Substantive Testing	0.5	iContracts support discussions
Laver,Johan	Executive Director	17 Mar 2020	Risk Assurance/IT Activities	1.0	Review of ITGC testing work papers and conclusion for the 2019 audit.

**EXHIBIT C**  
**SUMMARY OF HOURS INCURRED BY PROFESSIONAL**

Employee Name	Title	Date of Service	Project Category	Hours Charged	Description
Ulman,Matthew	Staff/Assistant	17 Mar 2020	Year-End Substantive Testing	5.2	documentation, scoping procedures and requests made for gross sales for rhodes tech
Tsui,Rochelle	Senior	17 Mar 2020	Year-End Substantive Testing	1.5	Made edits necessary to audit report.
Ulman,Matthew	Staff/Assistant	17 Mar 2020	Year-End Substantive Testing	1.4	procedures performed over sales cutoff for rhodes tech
Aznar,Tiffany	Staff/Assistant	17 Mar 2020	Year-End Substantive Testing	4.4	Performed analytic procedures over Purdue's sales, such as Year Over year comparison and December vs January analysis.
Bonelli,Alexandra Mooney	Partner/Principal	17 Mar 2020	Year-End Substantive Testing	1.0	Meeting with Rhodes and iContracts regarding rebates data request for testing
Biedziak,Eliza Anna	Senior Manager	17 Mar 2020	Year-End Substantive Testing	0.5	Drafting the EY Government pricing memo
Magdalena Wasyluk	Associate	18 Mar 2020	Independence Procedures	4.0	Performing EY Independence procedures
Fan,Wenhan	Staff/Assistant	18 Mar 2020	Year-End Substantive Testing	8.3	Send out selections for RP credit adjustments Set up RT sales Cut off workpaper, make selections, send out selections Testing E01.01 AR confirmation Subcash Testing
Connors,Ryan Thomas	Senior	18 Mar 2020	Risk Assurance/IT Activities	1.6	Review new evidence received and updated Year end new/mod user testing and it operations testing.
Laver,Johan	Executive Director	18 Mar 2020	Risk Assurance/IT Activities	1.0	Review of ITGC testing work papers and conclusion for the 2019 audit.
Aznar,Tiffany	Staff/Assistant	18 Mar 2020	Year-End Substantive Testing	8.7	Received partial support for our Sales testing for Purdue Pharma 2019, therefore testing the 60 selections with the partial support received.
Aznar,Tiffany	Staff/Assistant	18 Mar 2020	Year-End Substantive Testing	0.4	Team status call to discuss progress and client requests. Call included Nicholas A D'Alessandro; Caroline Ives; Justin V Furtado; Greg D Voutsinas; John M Porrazzo; Matthew Ulman; Johnna Squitieri; Tiffany Aznar; Eddie Piotroski; Wade Fan; Avinash Sonika.

**EXHIBIT C**  
**SUMMARY OF HOURS INCURRED BY PROFESSIONAL**

Employee Name	Title	Date of Service	Project Category	Hours Charged	Description
Voutsinas,Gregory Dimitri	Senior	18 Mar 2020	Year-End Substantive Testing	0.4	Team status call to discuss progress and client requests. Call included Nicholas A D'Alessandro; Caroline Ives; Justin V Furtado; Greg D Voutsinas; John M Porrazzo; Matthew Ulman; Johnna Squitieri; Tiffany Aznar; Eddie Piotroski; Wade Fan; Avinash Sonika
Voutsinas,Gregory Dimitri	Senior	18 Mar 2020	Year-End Substantive Testing	0.9	Client communications, follow-ups, and requests for different audit areas. Inventory, Accounts Payable and others for Purdue Audit
Squitieri,Johnna	Staff/Assistant	18 Mar 2020	Year-End Substantive Testing	7.0	Document Prepaid workpapers and made selections for testing.
Deepankar Nayyar	Senior	18 Mar 2020	Year-End Substantive Testing	6.0	Canvas set up and update of various lead sheets
Deepankar Nayyar	Senior	18 Mar 2020	Year-End Substantive Testing	3.0	Rollforward of work papers
Deepankar Nayyar	Senior	18 Mar 2020	Year-End Substantive Testing	2.0	A04.00 Trial Balance Purdue work performed on Final adjusted Trail balance and comparison with financial statement issued figures
Piotroski,Edmund Anthony	Staff/Assistant	18 Mar 2020	Year-End Substantive Testing	9.6	Treyburn Sale Documentation
Sonika,Avinash	Senior Manager	18 Mar 2020	Year-End Substantive Testing	0.4	Team status call to discuss progress and client requests. Call included Nicholas A D'Alessandro; Caroline Ives; Justin V Furtado; Greg D Voutsinas; John M Porrazzo; Matthew Ulman; Johnna Squitieri; Tiffany Aznar; Eddie Piotroski; Wade Fan; Avinash Sonika
Connors,Ryan Thomas	Senior	18 Mar 2020	Risk Assurance/IT Activities	0.4	Call with Bobby to discuss IT operations comments.
Porrazzo,John M	Senior	18 Mar 2020	Year-End Substantive Testing	0.9	Inventory discussion on audit approach for Rhodes Pharma with Justin Furtado, Manager.
Ankit Grover	Senior	18 Mar 2020	Risk Assurance/IT Activities	9.0	1hr (meeting email) with Ryan to discuss SOC reports, 2.5hr to review SOC reports , 10hrs to prepare 107GL ,workplan forValueCentric, Chargeback system .IQVIA . 7.5hr for Control testing, and SAP GRC workplan.

**EXHIBIT C**  
**SUMMARY OF HOURS INCURRED BY PROFESSIONAL**

Employee Name	Title	Date of Service	Project Category	Hours Charged	Description
Porrazzo,John M	Senior	18 Mar 2020	Year-End Substantive Testing	5.6	Time spent to create Rhodes Pharma, Rhodes Tech Lead sheets.
Ulman,Matthew	Staff/Assistant	18 Mar 2020	Year-End Substantive Testing	2.3	Rhodes Credit Adjustment procedures performed
Sonika,Avinash	Senior Manager	18 Mar 2020	Planning Activities	0.4	Reviewed risk considerations planning documents
Furtado,Justin V	Manager	18 Mar 2020	Year-End Substantive Testing	1.3	internal status call to discuss Purdue and OSR audits - D. Brady, A. Sonika, C. Ives
Ulman,Matthew	Staff/Assistant	18 Mar 2020	Year-End Substantive Testing	0.6	audit team overall status meeting. attendees included Justin Furtado, Nicholas D'alessandro, John Porrazzo, Greg Voutsinas, Caroline Ives, Wade Fan, Tiffany Aznar, Eddie Piotroski and Johnna Squitieri
Brady,Devon M	Partner/Principal	18 Mar 2020	Year-End Substantive Testing	1.2	Call with Avinash, Caroline, and Justin - discussion of open items, status, and how we are going to execute the audit on a remote basis
Tran,Loikevin	Manager	18 Mar 2020	Year-End Substantive Testing	0.5	report update
Ulman,Matthew	Staff/Assistant	18 Mar 2020	Year-End Substantive Testing	2.0	status update call on Rhodes Audit with Wade Fan
Furtado,Justin V	Manager	18 Mar 2020	Year-End Substantive Testing	0.5	internal status call - N. D'Alessandro, C. Ives, G. Voutsinas, J. Porrazzo M. Ulman, J. Squitieri, T. Aznar, E. Piotroski, W. Fan, A. Sonika
D'Alessandro,Nicholas A	Senior	18 Mar 2020	Year-End Substantive Testing	3.6	Chargeback testing follow up with our India team regarding indirect sales pricing contracts and recalculation of the chargeback. Also, time spent processing the support sent from our India team.
Divya Girdhar	Staff/Assistant	18 Mar 2020	Year-End Substantive Testing	11.0	Rhodes VCB testing for 90 selections with Deepankar Nayyar
Aznar,Tiffany	Staff/Assistant	18 Mar 2020	Year-End Substantive Testing	1.3	Received support for Accrued Selling and Promotion Accounts Payable therefore added to the workpaper and tested the invoice for accuracy.
Connors,Ryan Thomas	Senior	18 Mar 2020	Risk Assurance/IT	0.5	Call with A. Grover to discuss instructions on tasks for the

**EXHIBIT C**  
**SUMMARY OF HOURS INCURRED BY PROFESSIONAL**

Employee Name	Title	Date of Service	Project Category	Hours Charged	Description
			Activities		week.
Ives,Caroline Hodgin	Manager	18 Mar 2020	Year-End Substantive Testing	1.8	Review of prior year AR and Revenue workpapers to ensure appropriate testing performed in light of lower testing thresholds due to bankruptcy.
Ives,Caroline Hodgin	Manager	18 Mar 2020	Year-End Substantive Testing	1.2	Review of confirmations received for Rhodes Pharma.
Ulman,Matthew	Staff/Assistant	18 Mar 2020	Year-End Substantive Testing	1.4	accured vendor chargeback procedures and selections made and sent out
Squitieri,Johnna	Staff/Assistant	18 Mar 2020	Year-End Substantive Testing	0.4	Team status call to discuss progress and client requests. Call included Nicholas A D'Alessandro; Caroline Ives; Justin V Furtado; Greg D Voutsinas; John M Porrazzo; Matthew Ulman; Johnna Squitieri; Tiffany Aznar; Eddie Piotroski; Wade Fan; Avinash Sonika
Furtado,Justin V	Manager	18 Mar 2020	Year-End Substantive Testing	1.2	call to discuss Rhodes inventory reserves - J. Porrazzo
Redmond,Robert L.	Manager	18 Mar 2020	Risk Assurance/IT Activities	4.0	review of year end update testing prepared by R. Connors. review of 6 total processes with and controls to ensure appropriate coverage and sampling throughout the year.
Voutsinas,Gregory Dimitri	Senior	18 Mar 2020	Year-End Substantive Testing	7.2	Helping staff with questions on various audit areas, setting people up on their audit areas, and approving sample selections. Also, time spent ensuring that audit coverage is adequate in respective accounts to ensure there are no material untested amounts. Audit areas include: Inventory, Accruals, Sales, Available for Sale Investments, and others
Inneo,Mary	Staff/Assistant	18 Mar 2020	Year-End Substantive Testing	3.7	Helping with Archive. I ran the document report and began going through and clearing documents with track changes, SSN and comments if I could
Connors,Ryan Thomas	Senior	18 Mar 2020	Risk Assurance/IT Activities	1.0	Meeting with N. D'Alessandro, J. Furtado, R. Redmond, W. Ngo (Purdue), and S. Darvesh (Purdue) to test SAP HCM to Ceridian interface control.
Furtado,Justin V	Manager	18 Mar 2020	Year-End Substantive	3.2	Rhodes Tech inventory audit review

**EXHIBIT C**  
**SUMMARY OF HOURS INCURRED BY PROFESSIONAL**

Employee Name	Title	Date of Service	Project Category	Hours Charged	Description
			Testing		
Squitieri,Johnna	Staff/Assistant	18 Mar 2020	Year-End Substantive Testing	2.0	Royalty Income Workpaper & Confirmations
Voutsinas,Gregory Dimitri	Senior	18 Mar 2020	Year-End Substantive Testing	1.9	Procedures to ensure EY is independent of the audit client. Communications with support teams and setting up staff
Biedziak,Eliza Anna	Senior Manager	18 Mar 2020	Year-End Substantive Testing	0.5	AMP calculation testing
Ulman,Matthew	Staff/Assistant	18 Mar 2020	Year-End Substantive Testing	3.0	procedures performed over Medicaid/Medicare part d reserve
Piotroski,Edmund Anthony	Staff/Assistant	18 Mar 2020	Year-End Substantive Testing	0.4	Group Meetings
Connors,Ryan Thomas	Senior	18 Mar 2020	Risk Assurance/IT Activities	2.1	Reviewed DRMS SOC report documentation and prepared review comments.
Sciametta,Thomas Joseph	Partner/Principal	18 Mar 2020	Planning Activities	0.5	Assessment of audit materiality
Ulman,Matthew	Staff/Assistant	18 Mar 2020	Year-End Substantive Testing	2.8	contra accounts receivable testing and procedures performed
Fan,Wenhan	Staff/Assistant	18 Mar 2020	Year-End Substantive Testing	2.4	Team status call to discuss progress and client requests. Call with Matthew Ulman and Greg Voutsinas discuss progress and progression of Rhodes audit, assign workpaper based on leads
Porrazzo,John M	Senior	18 Mar 2020	Year-End Substantive Testing	0.4	Team status call to discuss progress and client requests. Call included Nicholas A D'Alessandro; Caroline Ives; Justin V Furtado; Greg D Voutsinas; John M Porrazzo; Matthew Ulman; Johnna Squitieri; Tiffany Aznar; Eddie Piotroski; Wade Fan; Avinash Sonika
Laver,Johan	Executive Director	19 Mar 2020	Risk Assurance/IT Activities	1.0	Review of ITGC testing work papers and conclusion for the 2019 audit.
Redmond,Robert L.	Manager	19 Mar 2020	Risk Assurance/IT Activities	4.0	Addressing executive comments related to the Firefighter process and Termination process

**EXHIBIT C**  
**SUMMARY OF HOURS INCURRED BY PROFESSIONAL**

Employee Name	Title	Date of Service	Project Category	Hours Charged	Description
Ulman,Matthew	Staff/Assistant	19 Mar 2020	Year-End Substantive Testing	0.9	follow ups with client on new GL Accounts
Ives,Caroline Hodgin	Manager	19 Mar 2020	Year-End Substantive Testing	6.0	Review of prior year workpapers to ensure appropriate testing performed in light of lower testing thresholds due to bankruptcy.
Redmond,Robert L.	Manager	19 Mar 2020	Risk Assurance/IT Activities	1.0	meeting with w NGO from Purdue to discuss automated control testing
Aznar,Tiffany	Staff/Assistant	19 Mar 2020	Year-End Substantive Testing	2.2	We received support for Credit memos subsequent to year end (for our subsequent procedures) to ensure Credit memos are reasonably stated as of year end. Tested the support and documented accordingly.
Ulman,Matthew	Staff/Assistant	19 Mar 2020	Year-End Substantive Testing	0.8	accounts receivable alternate selection procedures
Ulman,Matthew	Staff/Assistant	19 Mar 2020	Year-End Substantive Testing	1.5	review support received for vendor chargeback testing
Ulman,Matthew	Staff/Assistant	19 Mar 2020	Year-End Substantive Testing	1.1	rhodes Pharma Sales testing follow-ups with client
Connors,Ryan Thomas	Senior	19 Mar 2020	Risk Assurance/IT Activities	1.0	Sent request list and follow up to client for application control test.
Fan,Wenhan	Staff/Assistant	19 Mar 2020	Year-End Substantive Testing	10.8	Testing E01.01 AR confirmation Subcash Testing Modify and consolidate E01.00 & E01.01, with 3 alternative selection, send out selections Testing other credit adjustment
Voutsinas,Gregory Dimitri	Senior	19 Mar 2020	Year-End Substantive Testing	0.9	Procedures to ensure EY is independent of the audit client. Communications with support teams and setting up staff
Furtado,Justin V	Manager	19 Mar 2020	Year-End Substantive Testing	1.0	call to discuss Medicaid rebate audit approach - M. Ulman
Squitieri,Johnna	Staff/Assistant	19 Mar 2020	Year-End Substantive Testing	1.4	Document Investment Cost Testing and making selections.
Aznar,Tiffany	Staff/Assistant	19 Mar 2020	Year-End Substantive Testing	3.6	Received additional delivery docs from client, therefore continued testing Over The Counter sale for revenue testing.

**EXHIBIT C**  
**SUMMARY OF HOURS INCURRED BY PROFESSIONAL**

Employee Name	Title	Date of Service	Project Category	Hours Charged	Description
Piotroski,Edmund Anthony	Staff/Assistant	19 Mar 2020	Year-End Substantive Testing	10.0	Search for unrecorded & Cash receipts
Biedziak,Eliza Anna	Senior Manager	19 Mar 2020	Year-End Substantive Testing	0.5	status update with the client
Squitieri,Johnna	Staff/Assistant	19 Mar 2020	Year-End Substantive Testing	2.5	Testing shipments for Emerson facility for Purdue Pharma.
Mutlu Tepe,Serpil	Manager	19 Mar 2020	Year-End Substantive Testing	3.0	Rhodes - Rebate data review and processing
Biedziak,Eliza Anna	Senior Manager	19 Mar 2020	Year-End Substantive Testing	1.0	Review of Average manufacturer pricing calculation testing
Mutlu Tepe,Serpil	Manager	19 Mar 2020	Year-End Substantive Testing	0.5	Rhodes - Call with the client regarding the status and pending questions
Squitieri,Johnna	Staff/Assistant	19 Mar 2020	Year-End Substantive Testing	5.0	Document Inventory Cutoff workpapers and made selections for Purdue, Rhodes Pharma, and Rhodes Tech.
Voutsinas,Gregory Dimitri	Senior	19 Mar 2020	Year-End Substantive Testing	0.4	Client communications, follow-ups, and requests for different audit areas. Inventory, Accounts Payable and others for Purdue Audit
Ulman,Matthew	Staff/Assistant	19 Mar 2020	Year-End Substantive Testing	2.0	procedures performed over Medicaid/Medicare Part D reserves
D'Alessandro,Nicholas A	Senior	19 Mar 2020	Year-End Substantive Testing	1.4	Client communication and processing of support due to inaccurate/incomplete trial balances and financial statement mappings received.
Voutsinas,Gregory Dimitri	Senior	19 Mar 2020	Year-End Substantive Testing	6.2	Helping staff with questions on various audit areas, setting people up on their audit areas, and approving sample selections. Also, time spent ensuring that audit coverage is adequate in respective accounts to ensure there are no material untested amounts. Audit areas include: Inventory, Accruals, Sales, Available for Sale Investments, and others

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**SUMMARY OF HOURS INCURRED BY PROFESSIONAL**

Employee Name	Title	Date of Service	Project Category	Hours Charged	Description
Porrazzo,John M	Senior	19 Mar 2020	Year-End Substantive Testing	0.7	Out of scope time spent mapping out the Trial Balance for the Face of the financials, multiple versions provided by Client and therefore additional time spent validating the clients documents, as well as follow up with the client to get clarification. Specifically associated to Rhodes Parma
Sonika,Avinash	Senior Manager	19 Mar 2020	Planning Activities	2.0	Reviewed Higher Risk Estimate Form -Accrued Rebates
Ulman,Matthew	Staff/Assistant	19 Mar 2020	Year-End Substantive Testing	2.6	accounts receivable returns reserve calculation procedures and testing performed
Ankit Grover	Senior	19 Mar 2020	Risk Assurance/IT Activities	9.0	1hr (meeting email) with Ryan to discuss SOC reports, 2.5hr to review SOC reports , 10hrs to prepare 107GL ,workplan forValueCentric, Chargeback system. IQVIA . 7.5hr for Control testing, and SAP GRC workplan. /2:1015293800 / RELB NSRSN1
Porrazzo,John M	Senior	19 Mar 2020	Year-End Substantive Testing	1.1	Reviewed Cash and confirmations, validated cash confirmations via Confirmation.com.
Magdalena Wasyluk	Associate	19 Mar 2020	Independence Procedures	2.0	Performance of EY independence procedures
Deepankar Nayyar	Senior	19 Mar 2020	Year-End Substantive Testing	11.0	Rhodes Pharma Vendor Chargeback testing procedures
Aznar,Tiffany	Staff/Assistant	19 Mar 2020	Year-End Substantive Testing	1.7	Updated the Prepared By Client listing for items that were received by the client and being processed internally. Additionally ensured all requests were added into the listing so forth when it is sent out regularly it is adequately updated.
Porrazzo,John M	Senior	19 Mar 2020	Year-End Substantive Testing	2.2	Out of scope time spent reviewing Rhodes Pharma inventory Rollforward and Final inventory listing. Document was not clean and easy to follow, as well as had a few issues within and therefore additional time spent validating the Clients work.
D'Alessandro,Nicholas A	Senior	19 Mar 2020	Year-End Substantive Testing	2.3	Vendor chargeback testing and review. 50 selections total. Also, documenting the selection workbook.

**EXHIBIT C**  
**SUMMARY OF HOURS INCURRED BY PROFESSIONAL**

Employee Name	Title	Date of Service	Project Category	Hours Charged	Description
Connors,Ryan Thomas	Senior	19 Mar 2020	Risk Assurance/IT Activities	1.3	Review and compiled open follow ups and sent request list to client.
Aznar,Tiffany	Staff/Assistant	19 Mar 2020	Year-End Substantive Testing	2.6	Compiled a list of follow-ups that had to be sent to the client based on our testing and support received. Open action items such as reconciliations of bank statements, updated documents, pending documents that need to be processed, etc.
Ulman,Matthew	Staff/Assistant	19 Mar 2020	Year-End Substantive Testing	2.6	procedures performed over aptensio return reserve
Divya Girdhar	Staff/Assistant	19 Mar 2020	Year-End Substantive Testing	12.0	Rhodes VCB testing for 90 selections with Deepankar Nayyar /2:1015293801 / RELB NSRST1
D'Alessandro,Nicholas A	Senior	19 Mar 2020	Year-End Substantive Testing	3.4	Client request list meeting with staff to process additional follow-ups from client regarding inventory, fixed assets, sales testing (regular and cutoff for controlled substances and Over-The-Counter).
D'Alessandro,Nicholas A	Senior	20 Mar 2020	Year-End Substantive Testing	2.8	Sales cutoff testing follow-ups for over-the-counter. Possible rev. rec. reversals.
Porrazzo,John M	Senior	20 Mar 2020	Year-End Substantive Testing	2.4	Looked over TB and Lead sheets, as well as reviewed Expense mapping provided by client.
Voutsinas,Gregory Dimitri	Senior	20 Mar 2020	Year-End Substantive Testing	1.8	Procedures to ensure EY is independent of the audit client. Communications with support teams and setting up staff
Furtado,Justin V	Manager	20 Mar 2020	Year-End Substantive Testing	0.6	internal status call to discuss legal expense testing procedures - N. D'Alessandro, C. Ives
Aznar,Tiffany	Staff/Assistant	20 Mar 2020	Year-End Substantive Testing	2.2	Testing of Accounts Payable Accrued Selling and Promotion expenses, sent out additional requests.
Porrazzo,John M	Senior	20 Mar 2020	Year-End Substantive Testing	1.3	Canvas Clean up for organizing workpapers to the appropriate tasks.
Mutlu Tepe,Serpil	Manager	20 Mar 2020	Year-End Substantive Testing	4.0	Rhodes - Rebates data processing and follow-up questions
Shilpi Jain	Senior Associate	20 Mar 2020	Independence	2.5	Performance of EY independence procedures

**EXHIBIT C**  
**SUMMARY OF HOURS INCURRED BY PROFESSIONAL**

Employee Name	Title	Date of Service	Project Category	Hours Charged	Description
			Procedures		
Porrazzo,John M	Senior	20 Mar 2020	Year-End Substantive Testing	0.3	Call discussion with Walter DiNicola about GL accounts
Connors,Ryan Thomas	Senior	20 Mar 2020	Risk Assurance/IT Activities	0.7	Call with Bobby to discuss firefighter review control.
Deepankar Nayyar	Senior	20 Mar 2020	Year-End Substantive Testing	11.0	Review of trial balance tie out and income statement mapping
Connors,Ryan Thomas	Senior	20 Mar 2020	Risk Assurance/IT Activities	1.3	Reviewed GRC tool assessment and prepared review comments.
Redmond,Robert L.	Manager	20 Mar 2020	Risk Assurance/IT Activities	0.5	meeting with j laver and r Connors to discuss outstanding evidence requests and response to qualified SOC report.
D'Alessandro,Nicholas A	Senior	20 Mar 2020	Year-End Substantive Testing	1.2	Client communication and processing of support due to inaccurate/incomplete trial balances and financial statement mappings received.
Ulman,Matthew	Staff/Assistant	20 Mar 2020	Year-End Substantive Testing	0.3	update overall status for Rhodes audit procedures
Mutlu Tepe,Serpil	Manager	20 Mar 2020	Year-End Substantive Testing	2.0	Rhodes - Processing of indirect sales
Furtado,Justin V	Manager	20 Mar 2020	Year-End Substantive Testing	1.2	call to discuss Rhodes audit status and individual accounts - W. DeNicola, J. Porrazzo, N. D'Alessandro, M. Ulman
Connors,Ryan Thomas	Senior	20 Mar 2020	Risk Assurance/IT Activities	0.4	Call with R. Redmond to discuss review comments on walkthrough documentation.
Ulman,Matthew	Staff/Assistant	20 Mar 2020	Year-End Substantive Testing	0.6	call with Walter DiNicolla to discuss new general ledger accounts at Rhodes Tech
Ives,Caroline Hodgin	Manager	20 Mar 2020	Year-End Substantive Testing	7.5	Call with Nick D'Alessandro and Justin Furtado to discuss testing and selections relating to legal expense.

**EXHIBIT C**  
**SUMMARY OF HOURS INCURRED BY PROFESSIONAL**

Employee Name	Title	Date of Service	Project Category	Hours Charged	Description
Voutsinas,Gregory Dimitri	Senior	20 Mar 2020	Year-End Substantive Testing	5.9	Helping staff with questions on various audit areas, setting people up on their audit areas, and approving sample selections. Also, time spent ensuring that audit coverage is adequate in respective accounts to ensure there are no material untested amounts. Audit areas include: Inventory, Accruals, Sales, Available for Sale Investments, and others
Biedziak,Eliza Anna	Senior Manager	20 Mar 2020	Year-End Substantive Testing	1.5	AMP calculation testing
Tran,Loikevin	Manager	20 Mar 2020	Year-End Substantive Testing	0.6	Drafting the EY Government pricing memo
Laver,Johan	Executive Director	20 Mar 2020	Risk Assurance/IT Activities	1.0	Review of ITGC testing work papers and conclusion for the 2019 audit.
Squitieri,Johnna	Staff/Assistant	20 Mar 2020	Year-End Substantive Testing	5.8	Document Goods Receipt Invoice Receipt Workpaper and made selections.
Connors,Ryan Thomas	Senior	20 Mar 2020	Risk Assurance/IT Activities	0.5	Call with J. Laver and R. Redmond to discuss IQVIA SOC report qualification and firefighter review testing.
Ulman,Matthew	Staff/Assistant	20 Mar 2020	Year-End Substantive Testing	0.5	review support received for vendor chargeback credit testing.
Ulman,Matthew	Staff/Assistant	20 Mar 2020	Year-End Substantive Testing	4.1	procedures performed over Butrans Return Reserve Calculation
Connors,Ryan Thomas	Senior	20 Mar 2020	Risk Assurance/IT Activities	0.8	Call with R. Redmond and D. Inaparthy (Purdue) to discuss questions including firefighter review control and termination testing follow ups.
Ulman,Matthew	Staff/Assistant	20 Mar 2020	Year-End Substantive Testing	2.5	Procedures performed over Aptensio Return Reserve Calculation
Squitieri,Johnna	Staff/Assistant	20 Mar 2020	Year-End Substantive Testing	1.2	Independence U603 Form
Voutsinas,Gregory Dimitri	Senior	20 Mar 2020	Year-End Substantive Testing	0.5	Client communications, follow-ups, and requests for different audit areas. Inventory, Accounts Payable and others for Purdue Audit
Fan,Wenhan	Staff/Assistant	20 Mar 2020	Year-End Substantive	8.0	Testing other credit adjustment Testing 3 alternative

**EXHIBIT C**  
**SUMMARY OF HOURS INCURRED BY PROFESSIONAL**

Employee Name	Title	Date of Service	Project Category	Hours Charged	Description
			Testing		selections for AR
Squitieri,Johnna	Staff/Assistant	20 Mar 2020	Year-End Substantive Testing	2.0	Remake inventory selections for Rhodes Tech due to new listing of true receipts and shipments.
Connors,Ryan Thomas	Senior	20 Mar 2020	Risk Assurance/IT Activities	0.3	Sent GDS instructions on documenting SOC Report and app controls.
Ankit Grover	Senior	20 Mar 2020	Risk Assurance/IT Activities	9.0	1hr (meeting email) with Ryan to discuss SOC reports, 2.5hr to review SOC reports , 10hrs to prepare 107GL ,workplan forValueCentric, Chargeback system. ,IQVIA . 7.5hr for Control testing, and SAP GRC workplan.
Biedziak,Eliza Anna	Senior Manager	20 Mar 2020	Year-End Substantive Testing	0.5	Drafting the EY Government pricing memo
Furtado,Justin V	Manager	20 Mar 2020	Year-End Substantive Testing	3.5	review of Aptensio returns reserve workpapers
Jones,Jill R.	Senior Manager	20 Mar 2020	Risk Assurance/IT Activities	1.0	DA: Technical review of 572 GLA
Piotroski,Edmund Anthony	Staff/Assistant	20 Mar 2020	Year-End Substantive Testing	8.0	Expense testing/Analytics
D'Alessandro,Nicholas A	Senior	22 Mar 2020	Year-End Substantive Testing	4.2	Substantive review of prior year rebate and other gross-to-net files (i.e. returns reserve, etc.).
Connors,Ryan Thomas	Senior	22 Mar 2020	Risk Assurance/IT Activities	5.0	Addressed R. Redmond's comments in walkthrough and testing documentation, including, change, direct change, it operations, and password tests.
Connors,Ryan Thomas	Senior	22 Mar 2020	Risk Assurance/IT Activities	1.5	Assessed IQVIA SOC report deficiencies to determine risk and impact of soc report qualification.
Connors,Ryan Thomas	Senior	22 Mar 2020	Risk Assurance/IT Activities	4.8	Reviewed new evidence received and updated documentation accordingly. Documents included IT Ops, Linux, direct change, FFID review, GRC, and oracle database testing.

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**SUMMARY OF HOURS INCURRED BY PROFESSIONAL**

Employee Name	Title	Date of Service	Project Category	Hours Charged	Description
Ives,Caroline Hodgin	Manager	23 Mar 2020	Year-End Substantive Testing	1.9	Developed plan for remaining substantive financial statement accounts for review
Benzel,Florence Gail	Senior Manager	23 Mar 2020	Year-End Substantive Testing	1.0	DC plan archive
Furtado,Justin V	Manager	23 Mar 2020	Year-End Substantive Testing	1.0	updating engagement enconomics for billing procedures
Furtado,Justin V	Manager	23 Mar 2020	Year-End Substantive Testing	1.5	review of Medicaid reserve workpapers
Ulman,Matthew	Staff/Assistant	23 Mar 2020	Year-End Substantive Testing	1.0	call with Ron Haberlin to review Medicaid and Medicare Part D accrual support received from client.
Voutsinas,Gregory Dimitri	Senior	23 Mar 2020	Year-End Substantive Testing	1.7	Reviewing inventory support from client to send second round of follow-up questions as support not clear
Ankit Grover	Senior	23 Mar 2020	Risk Assurance/IT Activities	3.0	1.5hr for SAP GRC workplan update for additional set of evidences. .5 hr for email communication with Ryan. 2.5hr for interface control testing. 2 hours for IQVIA workplan update .5hour for IQVIA 107gl update.
Connors,Ryan Thomas	Senior	23 Mar 2020	Risk Assurance/IT Activities	0.3	Updated and uploaded other 2019 planning memos in Canvas.
Redmond,Robert L.	Manager	23 Mar 2020	Risk Assurance/IT Activities	1.0	Discussion on IQVIA SOC report qualification
Aznar,Tiffany	Staff/Assistant	23 Mar 2020	Year-End Substantive Testing	4.6	Received more support regarding AP Accrued S&P therefore, I tested it and updated for documentation.
Fan,Wenhan	Staff/Assistant	23 Mar 2020	Year-End Substantive Testing	11.0	Rhodes testing 401041 remaining support Set up Prepaid Other G01.00 and Other Current Assets Rollforward G02.00 (waiting on support to test) Set up RT Prepaid Retention G01.00 Send out request for RT AP pre-petition support Sorting support received for Accrued VCB Wholesaler
Ulman,Matthew	Staff/Assistant	23 Mar 2020	Year-End Substantive Testing	0.4	client requests made for follow up on rhodes pharma accounts receivable return reserve and accounts receivable contra accounts

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**SUMMARY OF HOURS INCURRED BY PROFESSIONAL**

Employee Name	Title	Date of Service	Project Category	Hours Charged	Description
Divya Girdhar	Staff/Assistant	23 Mar 2020	Year-End Substantive Testing	5.0	Updated top sheets for PPLP , Rhodes Pharma and Rhodes Tech Senior Deepankar Nayyar
Aznar,Tiffany	Staff/Assistant	23 Mar 2020	Year-End Substantive Testing	5.6	Received the Unprocessed Deductions detail for account number 205070, therefore I began to process our workpaper for our testing procedures.
Voutsinas,Gregory Dimitri	Senior	23 Mar 2020	Year-End Substantive Testing	1.3	Independence call and follow-up with specialist team to talk through issues, get the team further data required.
Ives,Caroline Hodgin	Manager	23 Mar 2020	Year-End Substantive Testing	0.5	Call with N. D'Alessandro (EY) and J.Furtado (EY) regarding staffing in relation to required time to complete audit procedures.
Voutsinas,Gregory Dimitri	Senior	23 Mar 2020	Year-End Substantive Testing	2.9	Time spent compiling audit planning deliverables needed in 2019 so staff can move forward on planning
Ives,Caroline Hodgin	Manager	23 Mar 2020	Year-End Substantive Testing	0.5	Mtg. between EY (C. Ives, J. Furtado, D. Brady, N. D'Alessandro) and PPLP Mgmt (E. Nowakowski, R. Haberlin, R. Kennedy, D. Fogel, C. Lin, R. Ullman) to discuss progression of audit- including status of financial statements and notes; Gross to Net adjustment accounting;
Voutsinas,Gregory Dimitri	Senior	23 Mar 2020	Year-End Substantive Testing	2.5	time spent reviewing substantive workpapers to ensure no redundant general ledger account explanations are sent to the client
Squitieri,Johnna	Staff/Assistant	23 Mar 2020	Year-End Substantive Testing	5.5	Prepaid Testing:1. Prepaid Other Testing2. Prepaid Deposit Testing3. Prepaid Legal & Retainer Testing
Ulman,Matthew	Staff/Assistant	23 Mar 2020	Year-End Substantive Testing	0.8	processing of support and follow-up with client for rhodes pharma revenue credit adjustment testing
Connors,Ryan Thomas	Senior	23 Mar 2020	Risk Assurance/IT Activities	4.2	Created/documenting 2019 IT Strategy memo.
D'Alessandro,Nicholas A	Senior	23 Mar 2020	Year-End Substantive Testing	2.4	Accounts receivable aging and sales cutoff
Furtado,Justin V	Manager	23 Mar 2020	Year-End Substantive Testing	1.0	review of inventory count procedures

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**SUMMARY OF HOURS INCURRED BY PROFESSIONAL**

Employee Name	Title	Date of Service	Project Category	Hours Charged	Description
Porrazzo,John M	Senior	23 Mar 2020	Year-End Substantive Testing	1.3	Time spent detail reviewing Other Credit Adjustment testing.
Connors,Ryan Thomas	Senior	23 Mar 2020	Risk Assurance/IT Activities	1.4	reviewed new evidence received for IT Infrastructure walkthrough/workplans, GRC testing and contractor termination testing. Then updated documentation accordingly and prepared follow ups for client.
Connors,Ryan Thomas	Senior	23 Mar 2020	Risk Assurance/IT Activities	3.5	Reviewed HCM to Ceridian interface control testing (2 instances of control) and prepared review comments.
Squitieri,Johnna	Staff/Assistant	23 Mar 2020	Year-End Substantive Testing	3.0	Documenting AR Aging Workbook
Deepankar Nayyar	Senior	23 Mar 2020	Walkthroughs/Test of Controls	9.0	Completion of walkthrough top sheets
Raghav Garg	Senior	23 Mar 2020	Walkthroughs/Test of Controls	4.0	Top sheet walkthrough roll forward.
Aznar,Tiffany	Staff/Assistant	23 Mar 2020	Year-End Substantive Testing	2.6	Finished documentation on Vendor Charge Backs, as I do not believe we will have a selection over our tolerable error.
Connors,Ryan Thomas	Senior	23 Mar 2020	Risk Assurance/IT Activities	0.3	Sent emails to EY team about qualified soc report, outstanding evidence, and application controls.
Ulman,Matthew	Staff/Assistant	23 Mar 2020	Year-End Substantive Testing	1.2	investigation and follow-up sent to Bobby Pradith over vendor chargeback credit contracts received
Mutlu Tepe,Serpil	Manager	23 Mar 2020	Year-End Substantive Testing	1.5	Rhodes - Reporting findings
Ives,Caroline Hodgin	Manager	23 Mar 2020	Year-End Substantive Testing	1.2	Preparation of meeting materials, including open items and various follow-up questions for meetings with management
Biedziak,Eliza Anna	Senior Manager	23 Mar 2020	Year-End Substantive Testing	2.0	AMP transaction testing
Laver,Johan	Executive Director	23 Mar 2020	Risk Assurance/IT Activities	2.0	QA review of testing IT testing work papers performed as part of the financial statement audit.
Voutsinas,Gregory Dimitri	Senior	23 Mar 2020	Year-End Substantive Testing	1.7	Helping staff with questions on various audit areas based on support received from client. Audit areas include: Inventory,

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**SUMMARY OF HOURS INCURRED BY PROFESSIONAL**

Employee Name	Title	Date of Service	Project Category	Hours Charged	Description
					Accruals, and prepaid assets
Ulman,Matthew	Staff/Assistant	23 Mar 2020	Year-End Substantive Testing	2.0	updating overall status of rhodes audit including produced by client list and client portal support received.
Ulman,Matthew	Staff/Assistant	23 Mar 2020	Year-End Substantive Testing	2.8	procedures performed over the Butrans accounts receivable returns reserve estimation.
Ulman,Matthew	Staff/Assistant	23 Mar 2020	Year-End Substantive Testing	4.4	processing of support received from client for Medicaid and Medicare part D reserve accrual estimation
Himanshu Singla	Staff/Assistant	23 Mar 2020	Year-End Substantive Testing	5.0	Top Sheet Roll forward and preparation
Porrazzo,John M	Senior	23 Mar 2020	Year-End Substantive Testing	2.2	Time spent preparing Rhodes inventory testing approach and making selections
Piotroski,Edmund Anthony	Staff/Assistant	23 Mar 2020	Year-End Substantive Testing	10.1	· Reviewing Cash Disbursements, items to be sent back , Cash Receipts Support Testing, Sub events Cash Disbursements/Receipts work, entity level controls testing and review of independence
Brady,Devon M	Partner/Principal	24 Mar 2020	Year-End Substantive Testing	2.0	Call with Jon Lowne - Discussion on testing approach for revenue and test of controls - open items meeting with Purdue team and EY Team
Voutsinas,Gregory Dimitri	Senior	24 Mar 2020	Year-End Substantive Testing	4.5	Pension Census - participant data testing. Questions with team, reviewing documents, determining testing strategy, and updating test plan due to change in actuaries.
Piotroski,Edmund Anthony	Staff/Assistant	24 Mar 2020	Year-End Substantive Testing	10.5	PCIP/ISM (2.5) JE Testing (5)Pension Discussion & work (3)
Connors,Ryan Thomas	Senior	24 Mar 2020	Risk Assurance/IT Activities	0.5	Call with R. Redmond to discuss interface control comments/questions.
Porrazzo,John M	Senior	24 Mar 2020	Year-End Substantive Testing	2.7	Detailed Reviewed Rhodes Pharma Documents, reviewed PBC items
Coyle,Robert	Staff/Assistant	24 Mar 2020	Employee Benefit Plan Audit	6.0	Getting file ready for Archive

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**SUMMARY OF HOURS INCURRED BY PROFESSIONAL**

Employee Name	Title	Date of Service	Project Category	Hours Charged	Description
Ulman,Matthew	Staff/Assistant	24 Mar 2020	Year-End Substantive Testing	1.0	processing of support received for rhodes pharma other current assets account
Connors,Ryan Thomas	Senior	24 Mar 2020	Risk Assurance/IT Activities	2.3	Reviewed SAP GRC workplan and prepared review comments.
Furtado,Justin V	Manager	24 Mar 2020	Year-End Substantive Testing	1.0	internal call with EY IT to discuss IQVIA control deficiency
Ives,Caroline Hodgin	Manager	24 Mar 2020	Year-End Substantive Testing	0.9	Review of revenue recognition for cut-off workpapers
Ives,Caroline Hodgin	Manager	24 Mar 2020	Year-End Substantive Testing	2.1	Review of inventory testing strategy and related workpapers
Ankit Grover	Senior	24 Mar 2020	Risk Assurance/IT Activities	6.0	1.5hr for SAP GRC workplan update for additional set of evidences. .5 hr for email communication with Ryan. 2.5hr for interface control testing. 2 hours for IQVIA workplan update .5hour for IQVIA 107gl update.
Benzel,Florence Gail	Senior Manager	24 Mar 2020	Year-End Substantive Testing	0.2	set up staff for archive assistance
Connors,Ryan Thomas	Senior	24 Mar 2020	Risk Assurance/IT Activities	2.4	Documented FireFighter ID Activity Review control walkthrough and testing.
Bybee,Ashley Paige	Staff/Assistant	24 Mar 2020	Year-End Substantive Testing	3.0	Pension Review
Fan,Wenhan	Staff/Assistant	24 Mar 2020	Year-End Substantive Testing	10.8	Sorting support received for Accrued VCB Wholesaler Update Credit adjustments workpaper based on John's comments Set up Consolidated Sales Testing U02.00b Set up and test Accrued Royalty Fees Test accrued AP for RT, support received
Connors,Ryan Thomas	Senior	24 Mar 2020	Risk Assurance/IT Activities	0.5	Call with J. Furtado, R. Redmond. N. D'Alessandro, G. Voutsinas, J. Porrazzo, and C. Ives to discuss IQVIA soc report qualification.
Porrazzo,John M	Senior	24 Mar 2020	Year-End Substantive Testing	0.4	Team call with EY FAIT to discuss the qualified IQVIA SOC1 Report and next steps. Call included Ryan Connors, Justin Furtado, Bobby Redmond, Nicholas D'Alessandro, Greg Voutsinas, John Porrazzo and Caroline Ives.

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**SUMMARY OF HOURS INCURRED BY PROFESSIONAL**

Employee Name	Title	Date of Service	Project Category	Hours Charged	Description
Furtado,Justin V	Manager	24 Mar 2020	Year-End Substantive Testing	3.6	Rhodes Pharma Accounts receivable reserves review
Connors,Ryan Thomas	Senior	24 Mar 2020	Risk Assurance/IT Activities	1.3	Review IQVIA SOC Report documentation and prepared review comments.
D'Alessandro,Nicholas A	Senior	24 Mar 2020	Year-End Substantive Testing	6.5	Sales cutoff for over the counter products - possible cutoff variance. Discussed with client and they are preparing an analysis on the materiality of these items. Gross-to-net walkthrough files as well.
Furtado,Justin V	Manager	24 Mar 2020	Year-End Substantive Testing	1.4	review of inventory count workpapers
Squitieri,Johnna	Staff/Assistant	24 Mar 2020	Year-End Substantive Testing	3.2	Testing Over the Counter Subcash
Aznar,Tiffany	Staff/Assistant	24 Mar 2020	Year-End Substantive Testing	3.3	Continued with our testing procedures for Unprocessed Deductions from Monday.
Furtado,Justin V	Manager	24 Mar 2020	Year-End Substantive Testing	0.5	call to discuss legal confirmation letter procedures - C. Ives, D. Brady, N. D'alessandro (EY), R. ALeli, K. McCarthy, E. Nowakowski (Purdue)
Squitieri,Johnna	Staff/Assistant	24 Mar 2020	Year-End Substantive Testing	5.4	Documenting AR Aging Workbook and making selections for credit memos
Porrazzo,John M	Senior	24 Mar 2020	Year-End Substantive Testing	0.4	Call with Wade Fan to discuss other credit adjustment testing for Rhodes
Laver,Johan	Executive Director	24 Mar 2020	Risk Assurance/IT Activities	1.0	QA review of testing IT testing work papers performed as part of the financial statement audit.
Ives,Caroline Hodgin	Manager	24 Mar 2020	Year-End Substantive Testing	0.5	Meeting with EY (C.Ives, D. Brady, N. D'Alessandro, J. Furtado) Mgmt & Legal Department (E.Nowakowski, R. Aleali, K. McCarthy) to discuss selection of Legal firms to send confirmation regarding liabilities recorded and potential exposure required for audit procedures).
Aznar,Tiffany	Staff/Assistant	24 Mar 2020	Year-End Substantive Testing	3.1	Started documenting planning documents that are required to be filled out.
Deepankar Nayyar	Senior	24 Mar 2020	Year-End Substantive	9.0	Completion of walkthrough top sheets

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**SUMMARY OF HOURS INCURRED BY PROFESSIONAL**

Employee Name	Title	Date of Service	Project Category	Hours Charged	Description
			Testing		
Connors,Ryan Thomas	Senior	24 Mar 2020	Risk Assurance/IT Activities	1.1	Created request list for ECC application control testing and sent to Purdue client contacts
Ulman,Matthew	Staff/Assistant	24 Mar 2020	Year-End Substantive Testing	0.7	processing and organizing of new support received in the client portal.
Porrazzo,John M	Senior	24 Mar 2020	Year-End Substantive Testing	2.7	Detailed reviewed Rhodes Other Credit Adjustments
Voutsinas,Gregory Dimitri	Senior	24 Mar 2020	Year-End Substantive Testing	1.1	Accrued Bonus Testing and related follow-ups, client inefficiencies due to repeated follow-ups.
Ives,Caroline Hodgin	Manager	24 Mar 2020	Year-End Substantive Testing	0.5	Team call with EY FAIT to discuss the qualified IQVIA Service Org Report and next steps. Call included Ryan Connors, Justin Furtado, Bobby Redmond, Nicholas D'Alessandro, Greg Voutsinas, John Porrazzo and Caroline Ives. ) to discuss the qualification of the IQVIA Service Org report and required additional work to support audit opinion.
Ulman,Matthew	Staff/Assistant	24 Mar 2020	Year-End Substantive Testing	0.7	processing reconciliation received for rhodes pharma royalty fees accrual account
Porrazzo,John M	Senior	24 Mar 2020	Year-End Substantive Testing	0.6	Call to discuss Wilson inventory. Call included Tray Buggs, Justin Furtado and Nick D'Alessandro.
Ulman,Matthew	Staff/Assistant	24 Mar 2020	Year-End Substantive Testing	0.9	analysis of the Wilson warehouse intangible asset for rhodes pharma
Biedziak,Eliza Anna	Senior Manager	24 Mar 2020	Year-End Substantive Testing	2.0	Unit Rebates Amount testing for Medicaid pricing
Ives,Caroline Hodgin	Manager	24 Mar 2020	Year-End Substantive Testing	0.8	Review of cash cutoff procedures
Voutsinas,Gregory Dimitri	Senior	24 Mar 2020	Year-End Substantive Testing	1.4	Independence GIS follows-ups and staff setup
Ives,Caroline Hodgin	Manager	24 Mar 2020	Year-End Substantive Testing	0.6	Review of legal expense by law firm for determination of confirmations

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**SUMMARY OF HOURS INCURRED BY PROFESSIONAL**

Employee Name	Title	Date of Service	Project Category	Hours Charged	Description
Ulman,Matthew	Staff/Assistant	24 Mar 2020	Year-End Substantive Testing	4.6	processing of support received for updated Medicaid and Medicare part D reserve estimation support received
Ulman,Matthew	Staff/Assistant	24 Mar 2020	Year-End Substantive Testing	4.2	procedures performed over the accounts receivable returns reserve estimation schedule
Connors,Ryan Thomas	Senior	25 Mar 2020	Risk Assurance/IT Activities	0.8	Call with R. Redmond to discuss GRC workplan comments and follow ups.
Benzel,Florence Gail	Senior Manager	25 Mar 2020	Year-End Substantive Testing	2.0	prepare Defined Contribution and Defined Benefits files for archive
Biedziak,Eliza Anna	Senior Manager	25 Mar 2020	Year-End Substantive Testing	1.0	Status update with the core audit team
Connors,Ryan Thomas	Senior	25 Mar 2020	Risk Assurance/IT Activities	0.8	Documented GRC change testing and completed review of workplan
Ulman,Matthew	Staff/Assistant	25 Mar 2020	Year-End Substantive Testing	0.8	rhodes pharma and rhodes tech overall status call with Justin Furtado and John Porrazzo
Piotroski,Edmund Anthony	Staff/Assistant	25 Mar 2020	Year-End Substantive Testing	1.5	Meeting with Nick (.5)Meeting with Greg & Justin (.5)Team meeting (all - ,5)
Connors,Ryan Thomas	Senior	25 Mar 2020	Risk Assurance/IT Activities	0.6	Cleared comments on Chargeback SOC documentation and completed review.
Furtado,Justin V	Manager	25 Mar 2020	Year-End Substantive Testing	1.1	internal call to discuss Rhodes audit status - J. Porrazzo, M. Ulman
Bybee,Ashley Paige	Staff/Assistant	25 Mar 2020	Year-End Substantive Testing	2.0	Pension Review - return on assets
Laver,Johan	Executive Director	25 Mar 2020	Risk Assurance/IT Activities	2.0	QA review of testing IT testing work papers performed as part of the financial statement audit.
Ulman,Matthew	Staff/Assistant	25 Mar 2020	Year-End Substantive Testing	0.5	review and processing of commercial rebates support received
Voutsinas,Gregory Dimitri	Senior	25 Mar 2020	Year-End Substantive Testing	3.2	Helping staff with questions on various audit areas based on support received from client. Audit areas include: Inventory, Accruals, and prepaid assets, fixed assets, and intangibles

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**SUMMARY OF HOURS INCURRED BY PROFESSIONAL**

Employee Name	Title	Date of Service	Project Category	Hours Charged	Description
Ulman,Matthew	Staff/Assistant	25 Mar 2020	Year-End Substantive Testing	7.2	processing of support received for updated Medicaid and Medicare part D reserve estimation support received
Redmond,Robert L.	Manager	25 Mar 2020	Risk Assurance/IT Activities	2.0	review of workpapers for users with access to critical levels of access in the system.
Yuan,Helen	Senior	25 Mar 2020	Year-End Substantive Testing	1.3	Establishing this year's scope
Deepankar Nayyar	Senior	25 Mar 2020	Year-End Substantive Testing	9.0	Review of revenue transactional testing
Connors,Ryan Thomas	Senior	25 Mar 2020	Risk Assurance/IT Activities	1.3	Reviewed ValueCentric SOC report documentation.
Voutsinas,Gregory Dimitri	Senior	25 Mar 2020	Year-End Substantive Testing	2.3	Setup of staff on planning documentation, answering questions, and preparation of CY documentation
Porrazzo,John M	Senior	25 Mar 2020	Year-End Substantive Testing	1.1	Started preparing Rhodes Pharma inventory Reserve documentation
Porrazzo,John M	Senior	25 Mar 2020	Year-End Substantive Testing	2.2	Detailed Reviewed Rhodes Inventory Count documentation and updated documentation
Porrazzo,John M	Senior	25 Mar 2020	Year-End Substantive Testing	1.6	Detailed Review AP Accrued and provided Comments on w/p
Porrazzo,John M	Senior	25 Mar 2020	Year-End Substantive Testing	0.4	Call to discuss Rhodes GL Account Fluctuations. Call included Walter DiNicola, Mathew Ulman and John Porrazzo
Furtado,Justin V	Manager	25 Mar 2020	Year-End Substantive Testing	0.5	Call with E. Piotroski, G Voustinas (EY) to discuss intangible audit testing
Ulman,Matthew	Staff/Assistant	25 Mar 2020	Year-End Substantive Testing	0.5	call with Walter DiNicolla and Eric Flath about overall rhodes tech status and general ledger account fluctuation analysis
Ulman,Matthew	Staff/Assistant	25 Mar 2020	Year-End Substantive Testing	1.3	updating and status of produced by client file, client portal requests, and management communication file
Piotroski,Edmund Anthony	Staff/Assistant	25 Mar 2020	Year-End Substantive Testing	8.8	OSR JE Testing and client follow ups (8.8)

**EXHIBIT C**  
**SUMMARY OF HOURS INCURRED BY PROFESSIONAL**

Employee Name	Title	Date of Service	Project Category	Hours Charged	Description
D'Alessandro,Nicholas A	Senior	25 Mar 2020	Year-End Substantive Testing	3.2	Gross to net walkthrough files and accounts receivable for Purdue and subsidiaries.
Furtado,Justin V	Manager	25 Mar 2020	Year-End Substantive Testing	3.5	Rhodes Pharma AR reserves review
Voutsinas,Gregory Dimitri	Senior	25 Mar 2020	Year-End Substantive Testing	2.9	Pension Census - participant data testing. Questions with team, reviewing documents, determining testing strategy, and updating test plan due to change in actuaries.
Furtado,Justin V	Manager	25 Mar 2020	Year-End Substantive Testing	3.5	Updating Purdue audit planning files based on review
D'Alessandro,Nicholas A	Senior	25 Mar 2020	Year-End Substantive Testing	2.1	FAIT discussion on SOC1 reports for IT applications.
Fan,Wenhan	Staff/Assistant	25 Mar 2020	Year-End Substantive Testing	11.3	PBC list scrubbing Set up and testing Inventory Reserve Set up RP Payroll Analytics Set up RT Payroll Analytics Testing Rhodes Pharma VCB Credit Listing
Connors,Ryan Thomas	Senior	25 Mar 2020	Risk Assurance/IT Activities	1.0	Completed documentation of 2019 IT Conclusion memo
Mutlu Tepe,Serpil	Manager	25 Mar 2020	Year-End Substantive Testing	0.5	Rhodes - Internal meeting to discuss findings
Ulman,Matthew	Staff/Assistant	25 Mar 2020	Year-End Substantive Testing	0.5	call with Justin Furtado to review butrans return reserve estimation
Ulman,Matthew	Staff/Assistant	25 Mar 2020	Year-End Substantive Testing	0.5	follow-up sent to client for additional commercial rebates support
D'Alessandro,Nicholas A	Senior	25 Mar 2020	Year-End Substantive Testing	6.4	Status with staff regarding cash, accounts receivable, sales testing, sales and AR analytics.
Squitieri,Johnna	Staff/Assistant	25 Mar 2020	Year-End Substantive Testing	7.0	Price Inventory Testing for Finished Goods & Raw Materials
Yuan,Helen	Senior	25 Mar 2020	Year-End Substantive Testing	4.8	Reviewing data received, identifying outstanding items, and drafting initial follow up questions
Ives,Caroline Hodgin	Manager	25 Mar 2020	Year-End Substantive Testing	2.8	Review of accounting literature and preparation of memo regarding Rhodes transaction

**EXHIBIT C**  
**SUMMARY OF HOURS INCURRED BY PROFESSIONAL**

Employee Name	Title	Date of Service	Project Category	Hours Charged	Description
Ankit Grover	Senior	25 Mar 2020	Risk Assurance/IT Activities	3.0	1.5hr for SAP GRC workplan update for additional set of evidences. .5 hr for email communication with Ryan. 2.5hr for interface control testing. 2 hours for IQVIA workplan update .5hour for IQVIA 107gl update.
Ives,Caroline Hodgin	Manager	25 Mar 2020	Year-End Substantive Testing	0.2	Call with D. Brady (EY) to discuss results of conversation with CFO with regards to timing of financial statements and audit support
Aznar,Tiffany	Staff/Assistant	25 Mar 2020	Year-End Substantive Testing	2.1	Transferred all test of control documents for Payroll to the Purdue file, so they can be dual purposed.
Ulman,Matthew	Staff/Assistant	25 Mar 2020	Year-End Substantive Testing	1.2	follow up compiled and sent to Ron Haberlin for rhodes pharma Medicaid and Medicare Part D reserve estimation analysis
Porrazzo,John M	Senior	25 Mar 2020	Year-End Substantive Testing	0.4	Call with Justin Furtado to discuss audit approach for Rhodes Inventory Reserves.
Aznar,Tiffany	Staff/Assistant	25 Mar 2020	Year-End Substantive Testing	3.7	Created walk through exhibits detailing our procedures (using client support) for our over the counter sales testing,
Porrazzo,John M	Senior	25 Mar 2020	Year-End Substantive Testing	0.8	Call with Wade Fan to discuss Inventory Task and go over procedures performed on AP Accrued testing.
Furtado,Justin V	Manager	25 Mar 2020	Year-End Substantive Testing	0.3	internal status call with E. Biedziak, D. Brady, S. Mutlu to discuss preliminary findings of Rhodes Pharma government pricing audit
Aznar,Tiffany	Staff/Assistant	25 Mar 2020	Year-End Substantive Testing	3.4	reviewed unprocessed deductions to ensure it was ready for high level detail review,
Squitieri,Johnna	Staff/Assistant	25 Mar 2020	Year-End Substantive Testing	2.0	Emerson Shipment Testing
Connors,Ryan Thomas	Senior	25 Mar 2020	Risk Assurance/IT Activities	1.5	Cleared comments and completed review of HCM application control
Ulman,Matthew	Staff/Assistant	26 Mar 2020	Year-End Substantive Testing	1.9	clearing review comments for accounts receivable return reserve

**EXHIBIT C**  
**SUMMARY OF HOURS INCURRED BY PROFESSIONAL**

Employee Name	Title	Date of Service	Project Category	Hours Charged	Description
Connors,Ryan Thomas	Senior	26 Mar 2020	Risk Assurance/IT Activities	0.5	Call with R. Redmond to discuss firefighter and privileged access review comments.
Ulman,Matthew	Staff/Assistant	26 Mar 2020	Year-End Substantive Testing	4.0	procedures performed over the vendor chargeback for wholesalers accrual estimation and review of support received.
Connors,Ryan Thomas	Senior	26 Mar 2020	Risk Assurance/IT Activities	0.6	Meeting with J. Laver and R. Redmond to discuss SOC Reports and review comments in walkthrough/testing workpapers.
Ulman,Matthew	Staff/Assistant	26 Mar 2020	Year-End Substantive Testing	1.3	clearing review comments for Butrans return reserve estimate calculation
Ulman,Matthew	Staff/Assistant	26 Mar 2020	Year-End Substantive Testing	0.5	Review of vendor chargeback credit selection support
Yuan,Helen	Senior	26 Mar 2020	Year-End Substantive Testing	2.0	Review of Pension benefit obligation calculation
Porrazzo,John M	Senior	26 Mar 2020	Year-End Substantive Testing	3.2	Rhodes Inventory count review
Piotroski,Edmund Anthony	Staff/Assistant	26 Mar 2020	Year-End Substantive Testing	10.2	OSR JE Testing (4)Pension Analysis (6.2)
Laver,Johan	Executive Director	26 Mar 2020	Risk Assurance/IT Activities	1.0	Review of testing IT testing work papers performed as part of the financial statement audit.
Ulman,Matthew	Staff/Assistant	26 Mar 2020	Year-End Substantive Testing	1.4	accounts receivable returns reserve processed returns information produced by the entity analysis
Ulman,Matthew	Staff/Assistant	26 Mar 2020	Year-End Substantive Testing	1.6	procedures performed over accounts receivable contra estimation accrual and review of support received
Biedziak,Eliza Anna	Senior Manager	26 Mar 2020	Year-End Substantive Testing	1.0	PHS 340 testing
D'Alessandro,Nicholas A	Senior	26 Mar 2020	Year-End Substantive Testing	5.9	Meeting on inventory price testing and standard costing procedures.
Porrazzo,John M	Senior	26 Mar 2020	Year-End Substantive Testing	2.3	reviewed and updated inventory count documentation

**EXHIBIT C**  
**SUMMARY OF HOURS INCURRED BY PROFESSIONAL**

Employee Name	Title	Date of Service	Project Category	Hours Charged	Description
Voutsinas,Gregory Dimitri	Senior	26 Mar 2020	Year-End Substantive Testing	2.2	Time spent reviewing pension asset files to send to move forward on testing
Ives,Caroline Hodgin	Manager	26 Mar 2020	Year-End Substantive Testing	2.8	Prepared required memo documenting difference in audit approach for 2018 financial (pre-bankruptcy) and 2019 financial statements (post-bankruptcy)
Redmond,Robert L.	Manager	26 Mar 2020	Risk Assurance/IT Activities	1.0	review of documentation related to payroll application control
Hartman,Bryan A	Manager	26 Mar 2020	Year-End Substantive Testing	0.5	Actuarial pension audit as of 12/31/2019
Deepankar Nayyar	Senior	26 Mar 2020	Year-End Substantive Testing	9.0	Review of revenue transactional testing
Aznar,Tiffany	Staff/Assistant	26 Mar 2020	Year-End Substantive Testing	2.7	Returned documents to the client regarding Over the Counter Sales Testing, as some delivery documents received were invalid/incorrect.
Voutsinas,Gregory Dimitri	Senior	26 Mar 2020	Year-End Substantive Testing	2.5	Pension Census - participant data testing. Questions with team, reviewing documents, determining testing strategy, and updating test plan due to change in actuaries.
Ulman,Matthew	Staff/Assistant	26 Mar 2020	Year-End Substantive Testing	0.5	follow-up with client on vendor chargeback government pricing support validation
Mutlu Tepe,Serpil	Manager	26 Mar 2020	Year-End Substantive Testing	4.0	Drafting the EY Government pricing memo
Bybee,Ashley Paige	Staff/Assistant	26 Mar 2020	Year-End Substantive Testing	4.0	pension review - numerical disclosure review
Ankit Grover	Senior	26 Mar 2020	Risk Assurance/IT Activities	3.0	1.5hr for SAP GRC workplan update for additional set of evidences. .5 hr for email communication with Ryan. 2.5hr for interface control testing. 2 hours for IQVIA workplan update .5hour for IQVIA 107gl update. /2:1015619049 / RELB NSRSN1
Connors,Ryan Thomas	Senior	26 Mar 2020	Risk Assurance/IT Activities	3.9	Reviewed Ariba SOC report documentation.

**EXHIBIT C**  
**SUMMARY OF HOURS INCURRED BY PROFESSIONAL**

Employee Name	Title	Date of Service	Project Category	Hours Charged	Description
Fan,Wenhan	Staff/Assistant	26 Mar 2020	Year-End Substantive Testing	10.5	Testing Rhodes Pharma VCB Credit Listing Setting up and testing RP Prepaid Others PBC listing scrub for Rhodes Pharma and Rhodes Tech Testing reconciliation of AR Sales Return Reserve to Astensio Return Reserve and Butrans Return Reserve Fix RP Sales Register
Ives,Caroline Hodgin	Manager	26 Mar 2020	Year-End Substantive Testing	0.5	Review of Cash Bank confirmations
Porrazzo,John M	Senior	26 Mar 2020	Year-End Substantive Testing	0.3	Discussion with Johnna Squitieri to discuss cash confirmations
Aznar,Tiffany	Staff/Assistant	26 Mar 2020	Year-End Substantive Testing	6.2	Populated/document our planning documents such as our Going Concern Document, Litigation document, Laws and Regulation document, etc.
Redmond,Robert L.	Manager	26 Mar 2020	Risk Assurance/IT Activities	2.0	full review of FireFighter and termination substantive testing. left comments for R Connors to address
Furtado,Justin V	Manager	26 Mar 2020	Year-End Substantive Testing	3.5	Updating Purdue audit planning files based on review
Voutsinas,Gregory Dimitri	Senior	26 Mar 2020	Year-End Substantive Testing	3.2	Detail review of Cash procedures, all substantive procedures - cutoff, reconciliations, and confirmations
Brady,Devon M	Partner/Principal	26 Mar 2020	Planning Activities	2.1	review of planning workpapers, ASM, PM/TE, risk assessments, planning book, multi-location scoping with Rhodes entities
Squitieri,Johnna	Staff/Assistant	26 Mar 2020	Year-End Substantive Testing	2.5	Cash Procedures
Porrazzo,John M	Senior	26 Mar 2020	Year-End Substantive Testing	1.2	Time spent looking over Rhodes Inventory suspense accounts to set up audit approach
Ulman,Matthew	Staff/Assistant	26 Mar 2020	Year-End Substantive Testing	0.5	updating PBC items in preparation of sending listing to client
Squitieri,Johnna	Staff/Assistant	26 Mar 2020	Year-End Substantive Testing	6.0	Wilson Receipts and Shipment Testing
D'Alessandro,Nicholas A	Senior	26 Mar 2020	Year-End Substantive Testing	4.6	Inventory price testing and discussion regarding overhead calc. Sales cutoff follow-up.

**EXHIBIT C**  
**SUMMARY OF HOURS INCURRED BY PROFESSIONAL**

Employee Name	Title	Date of Service	Project Category	Hours Charged	Description
Ives,Caroline Hodgin	Manager	27 Mar 2020	Year-End Substantive Testing	1.9	Review of Accounts Receivable confirmation testing
Bybee,Ashley Paige	Staff/Assistant	27 Mar 2020	Year-End Substantive Testing	3.8	pension review - return on assets
Redmond,Robert L.	Manager	27 Mar 2020	Risk Assurance/IT Activities	4.0	Addressing executive comments
D'Alessandro,Nicholas A	Senior	27 Mar 2020	Year-End Substantive Testing	1.1	Team call to discuss detailed task progression of each individual team member and open items to complete/close down in the near future. Members included Greg Voutsinas, Nicholas D'Alessandro, Johnna Squitieri, Eddie Piotroski and Tiffany Aznar.
Ulman,Matthew	Staff/Assistant	27 Mar 2020	Year-End Substantive Testing	0.3	processing of follow up received from client for vendor chargeback credit contract request
Voutsinas,Gregory Dimitri	Senior	27 Mar 2020	Year-End Substantive Testing	0.9	Follow-up discussion with staff related to Intangible assets
Mutlu Tepe,Serpil	Manager	27 Mar 2020	Year-End Substantive Testing	0.8	Rhodes - Review of internal audit findings
D'Alessandro,Nicholas A	Senior	27 Mar 2020	Year-End Substantive Testing	4.2	Team update meeting to go through each substantive testing workpaper - cash, accounts receivable, investments, inventory, accounts payable and sales. Created an action items list for each staff to close down by Monday end of day.
Aznar,Tiffany	Staff/Assistant	27 Mar 2020	Year-End Substantive Testing	1.3	Team call to discuss detailed task progression of each individual team member and open items to complete/close down in the near future. Members included Greg Voutsinas, Nicholas D'Alessandro, Johnna Squitieri, Eddie Piotroski and Tiffany Aznar.
Porrazzo,John M	Senior	27 Mar 2020	Year-End Substantive Testing	0.2	Call with Eric Flath to discuss RT inventory suspense account

**EXHIBIT C**  
**SUMMARY OF HOURS INCURRED BY PROFESSIONAL**

Employee Name	Title	Date of Service	Project Category	Hours Charged	Description
Voutsinas,Gregory Dimitri	Senior	27 Mar 2020	Year-End Substantive Testing	1.3	Team call to discuss detailed task progression of each individual team member and open items to complete/close down in the near future. Members included Greg Voutsinas, Nicholas D'Alessandro, Johnna Squitieri, Eddie Piotroski and Tiffany Aznar.
Ankit Grover	Senior	27 Mar 2020	Risk Assurance/IT Activities	3.0	1.5hr for SAP GRC workplan update for additional set of evidences. .5 hr for email communication with Ryan. 2.5hr for interface control testing. 2 hours for IQVIA workplan update .5hour for IQVIA 107gl update.
Ulman,Matthew	Staff/Assistant	27 Mar 2020	Year-End Substantive Testing	0.5	call with Eric Flath about inventory reserve estimate
Tran,Loikevin	Manager	27 Mar 2020	Year-End Substantive Testing	0.6	draft report revision and preliminary draft finalization.
Ulman,Matthew	Staff/Assistant	27 Mar 2020	Year-End Substantive Testing	0.6	follow up to client about accounts receivable contra estimation analysis
Squitieri,Johnna	Staff/Assistant	27 Mar 2020	Year-End Substantive Testing	1.5	Complete Royalty Income Procedures
Laver,Johan	Executive Director	27 Mar 2020	Risk Assurance/IT Activities	2.0	QA review of testing IT testing work papers performed as part of the financial statement audit.
Deepankar Nayyar	Senior	27 Mar 2020	Year-End Substantive Testing	9.0	Review of revenue transactional testing
Ulman,Matthew	Staff/Assistant	27 Mar 2020	Year-End Substantive Testing	0.3	update of communication with management file in advance of communication with management
Fan,Wenhan	Staff/Assistant	27 Mar 2020	Year-End Substantive Testing	6.0	Testing RT AP accrued additional supports Update AR aging and sales analytic based on inquiry with Ron Modifying RP Cash Discount Analytic U04.00 based on comments received
Squitieri,Johnna	Staff/Assistant	27 Mar 2020	Year-End Substantive Testing	6.5	Complete Inventory Price Testing
Connors,Ryan Thomas	Senior	27 Mar 2020	Risk Assurance/IT Activities	1.2	Responded to/Addressed executive comments and followed up with client

**EXHIBIT C**  
**SUMMARY OF HOURS INCURRED BY PROFESSIONAL**

Employee Name	Title	Date of Service	Project Category	Hours Charged	Description
Voutsinas,Gregory Dimitri	Senior	27 Mar 2020	Year-End Substantive Testing	2.1	Time spent working with staff on certain accrued liabilities to determine the testing strategy to get selections sent out
Ulman,Matthew	Staff/Assistant	27 Mar 2020	Year-End Substantive Testing	1.5	inventory lower cost of market analysis procedures rhodes pharma
Ives,Caroline Hodgin	Manager	27 Mar 2020	Year-End Substantive Testing	0.8	Development of materials for 1pm call with Purdue management- including open items listing (discussed during meeting) and questions regarding Rhodes transaction
Biedziak,Eliza Anna	Senior Manager	27 Mar 2020	Year-End Substantive Testing	1.0	AMP calculation testing
Aznar,Tiffany	Staff/Assistant	27 Mar 2020	Year-End Substantive Testing	7.7	Payroll test of control as we have received the support and rolled forward accrued long term retirement plan to send out to client since we need to obtain detailed schedules.
Ives,Caroline Hodgin	Manager	27 Mar 2020	Year-End Substantive Testing	0.8	Call with Mgmt (E. Nowakowski, R. Haberlin, D. Fogel, C. Lin, R. Ullman); and EY Attendees (J. Furtado, C. Ives, D. Brady, N. D'Alessandro) to discuss timing of gross to net adjustments, trial balance adjustments, and expected audit committee date for progression of audit.
Yuan,Helen	Senior	27 Mar 2020	Year-End Substantive Testing	2.6	Review of Pension benefit obligation calculation
Connors,Ryan Thomas	Senior	27 Mar 2020	Risk Assurance/IT Activities	0.8	Reviewed termination substantive testing and prepared comments.
Connors,Ryan Thomas	Senior	27 Mar 2020	Risk Assurance/IT Activities	2.6	Cleared comments and completed review of IQVIA soc report documentation (qualified).
Furtado,Justin V	Manager	27 Mar 2020	Year-End Substantive Testing	6.0	Review of Purdue Pharma trial balance and mapping
Mutlu Tepe,Serpil	Manager	27 Mar 2020	Year-End Substantive Testing	3.0	Rhodes - Writing the memo
Connors,Ryan Thomas	Senior	27 Mar 2020	Risk Assurance/IT Activities	0.3	Call with R. Redmond to discuss Firefighter testing review comment
Porrazzo,John M	Senior	27 Mar 2020	Year-End Substantive	1.3	Updates to RT inventory suspense account and made

**EXHIBIT C**  
**SUMMARY OF HOURS INCURRED BY PROFESSIONAL**

Employee Name	Title	Date of Service	Project Category	Hours Charged	Description
			Testing		selections for testing.
Ulman,Matthew	Staff/Assistant	27 Mar 2020	Year-End Substantive Testing	3.4	accounts receivable contra estimation analysis procedures
Piotroski,Edmund Anthony	Staff/Assistant	27 Mar 2020	Year-End Substantive Testing	8.0	Intangibles (6)OSR JE Testing (2)
D'Alessandro,Nicholas A	Senior	29 Mar 2020	Year-End Substantive Testing	2.1	Lead sheet review and preparation of gross-to-net testing approach (review of prior year files and client estimate assumptions).
D'Alessandro,Nicholas A	Senior	29 Mar 2020	Planning Activities	3.6	Scope and strategy files and clearing Partner comments - Planning Event, Combined Risk Assessment, Fraud Risk memo, Scoping, etc.
Ulman,Matthew	Staff/Assistant	30 Mar 2020	Year-End Substantive Testing	0.9	vendor chargeback wholesaler inventory accrual follow up sent to client
Connors,Ryan Thomas	Senior	30 Mar 2020	Risk Assurance/IT Activities	1.2	Addressed review comments on application control testing.
Squitieri,Johnna	Staff/Assistant	30 Mar 2020	Year-End Substantive Testing	5.2	Prepared and testing prepaid accounts
Porrazzo,John M	Senior	30 Mar 2020	Year-End Substantive Testing	0.5	Call with Ronald Haberlin to discuss Medicaid Accrual. Call included Ronald Haberlin, Mathew Ulman, Justin Furtado and John Porrazzo.
Connors,Ryan Thomas	Senior	30 Mar 2020	Risk Assurance/IT Activities	1.1	Documented Entity Level Control testing.
Porrazzo,John M	Senior	30 Mar 2020	Year-End Substantive Testing	1.5	Time spent reviewing Sales schedules
Mnishitta Bajaj	Staff/Assistant	30 Mar 2020	Year-End Substantive Testing	9.0	Revenue testing and payroll expense workbook
Voutsinas,Gregory Dimitri	Senior	30 Mar 2020	Year-End Substantive Testing	3.9	Review of Royalty Income procedures, and consolidated AR procedures
Fan,Wenhan	Staff/Assistant	30 Mar 2020	Year-End Substantive Testing	11.5	Modifying RP Cash Discount Analytic U04.00 based on comments received Testing Payroll analytic for RP and RTTesting Payroll analytic for RP and RTSet Up VB lead

**EXHIBIT C**  
**SUMMARY OF HOURS INCURRED BY PROFESSIONAL**

Employee Name	Title	Date of Service	Project Category	Hours Charged	Description
					for Rhodes Pharma and Rhodes Tech
Deepankar Nayyar	Senior	30 Mar 2020	Year-End Substantive Testing	9.0	Review of revenue transactional testing
Furtado,Justin V	Manager	30 Mar 2020	Year-End Substantive Testing	0.5	Call to discuss gross margin analytics - J. Porrazzo, M. Ulman
Ives,Caroline Hodgin	Manager	30 Mar 2020	Year-End Substantive Testing	1.9	Review of Cash workpapers and planning documents.
Porrazzo,John M	Senior	30 Mar 2020	Year-End Substantive Testing	1.1	Rhodes Pharma team discussion on Gross Margin Analytic. Call included Justin Furtado, Mat Ulman and John Porrazzo
Voutsinas,Gregory Dimitri	Senior	30 Mar 2020	Year-End Substantive Testing	1.7	Pension Asset price testing, attempting to test valuation of assets, unable to so sent follow-ups to actuaries
Piotroski,Edmund Anthony	Staff/Assistant	30 Mar 2020	Year-End Substantive Testing	10.8	Purdue Pensions, documentation, selections (10.8)
Connors,Ryan Thomas	Senior	30 Mar 2020	Risk Assurance/IT Activities	0.8	Call with R. Redmond, J. Laver, and C. Bellinzoni to discuss review comments on walkthrough and testing documentation, including firefighter, termination, privileged access, and direct change testing.
Connors,Ryan Thomas	Senior	30 Mar 2020	Risk Assurance/IT Activities	2.3	Created request list for new evidence required to address executive review comments around firefighter, termination, privileged access, emergency change, and other controls.
Connors,Ryan Thomas	Senior	30 Mar 2020	Risk Assurance/IT Activities	1.3	Documented ECC application control.
Furtado,Justin V	Manager	30 Mar 2020	Year-End Substantive Testing	1.5	Call to discuss Medicaid reserve schedules - R. Haberlin, B. Phouthasone (Rhodes), M. Ulman, J. Porrazzo (EY)
Voutsinas,Gregory Dimitri	Senior	30 Mar 2020	Year-End Substantive Testing	1.3	Time spent setting up staff, determining approach for OPEB plan census testing
Connors,Ryan Thomas	Senior	30 Mar 2020	Risk Assurance/IT Activities	0.5	Created strategy for documenting IT procedures in OSR canvas.

**EXHIBIT C**  
**SUMMARY OF HOURS INCURRED BY PROFESSIONAL**

Employee Name	Title	Date of Service	Project Category	Hours Charged	Description
D'Alessandro,Nicholas A	Senior	30 Mar 2020	Planning Activities	2.3	Scope and strategy files and clearing Partner comments - Planning Event, Combined Risk Assessment, Fraud Risk memo, Scoping, etc.
Ulman,Matthew	Staff/Assistant	30 Mar 2020	Year-End Substantive Testing	0.5	follow up to client about payroll headcount file completeness and accuracy
Ulman,Matthew	Staff/Assistant	30 Mar 2020	Year-End Substantive Testing	0.2	preparation of Medicaid accrual file in preparation of call with client about Medicaid accrual
Connors,Ryan Thomas	Senior	30 Mar 2020	Risk Assurance/IT Activities	0.4	Created instructions for GDS to document Cumberland SOC report.
Ulman,Matthew	Staff/Assistant	30 Mar 2020	Year-End Substantive Testing	1.0	Follow ups sent to client for rhodes pharma master inventory price list and 2020 subsequent invoices related to butrans for lower cost of net realizable value procedures
Ulman,Matthew	Staff/Assistant	30 Mar 2020	Year-End Substantive Testing	0.3	procedures performed over rhodes pharma gross margin analysis
Squitieri,Johnna	Staff/Assistant	30 Mar 2020	Year-End Substantive Testing	3.0	Obtained and tied new cash confirmations to the Cash Lead.
Biedziak,Eliza Anna	Senior Manager	30 Mar 2020	Year-End Substantive Testing	1.0	Drafting preliminary observations related to AMP testing
Connors,Ryan Thomas	Senior	30 Mar 2020	Risk Assurance/IT Activities	1.1	Responded to executive review comments on walkthrough documentation.
Redmond,Robert L.	Manager	30 Mar 2020	Risk Assurance/IT Activities	1.0	Call w/ D Inaparthy to discuss firefighter / term testing / privileged users
Connors,Ryan Thomas	Senior	30 Mar 2020	Risk Assurance/IT Activities	1.0	Call with R. Redmond and Purdue IT contacts to discuss open follow ups on Firefighter, termination, and privileged access testing.
Furtado,Justin V	Manager	30 Mar 2020	Year-End Substantive Testing	1.5	client communications of Pension census testing procedures - L. Kusinski (Purdue); E. Piotroski, G. Voutsinas (EY)
Bybee,Ashley Paige	Staff/Assistant	30 Mar 2020	Year-End Substantive Testing	3.8	pension review - return on assets
Voutsinas,Gregory Dimitri	Senior	30 Mar 2020	Year-End Substantive Testing	1.0	Time spent setting up staff and answering questions on Pension Census Data Testing

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**SUMMARY OF HOURS INCURRED BY PROFESSIONAL**

Employee Name	Title	Date of Service	Project Category	Hours Charged	Description
Brady,Devon M	Partner/Principal	30 Mar 2020	Year-End Substantive Testing	2.0	Call with Rhodes on Medicaid audit work, AMP, findings, - Rhodes team on call - Justin, Eliza, Devon
D'Alessandro,Nicholas A	Senior	30 Mar 2020	Year-End Substantive Testing	3.7	Lead sheet review and preparation of gross-to-net testing approach (review of prior year files and client estimate assumptions).
Ulman,Matthew	Staff/Assistant	30 Mar 2020	Year-End Substantive Testing	0.5	meeting with client about Medicaid accrual calculation. members present include Ron Haberlin, Bobby Pradith, Justin Furtado, John Porrazzo
Mutlu Tepe,Serpil	Manager	30 Mar 2020	Year-End Substantive Testing	0.5	Rhodes - Meeting with client regarding preliminary findings
Aznar,Tiffany	Staff/Assistant	30 Mar 2020	Year-End Substantive Testing	1.3	Obtained the 3/18/2020 through 3/3/2020 subsequent events listing for Credit Memos and Vendor Charge backs to document and make selections.
Furtado,Justin V	Manager	30 Mar 2020	Year-End Substantive Testing	4.5	Review of Rhodes Pharma audit workpapers
Redmond,Robert L.	Manager	30 Mar 2020	Risk Assurance/IT Activities	1.0	Review IT ELC documentation and left comments for R Connors
Biedziak,Eliza Anna	Senior Manager	30 Mar 2020	Year-End Substantive Testing	1.0	status call with the client
Ulman,Matthew	Staff/Assistant	30 Mar 2020	Year-End Substantive Testing	1.0	analysis of support received for rhodes pharma prepaid asset testing
Ulman,Matthew	Staff/Assistant	30 Mar 2020	Year-End Substantive Testing	1.1	procedures and documentation performed for accounts receivable contra reserve calculation
Laver,Johan	Executive Director	30 Mar 2020	Risk Assurance/IT Activities	2.0	Review of testing IT testing work papers performed as part of the financial statement audit.
Ulman,Matthew	Staff/Assistant	30 Mar 2020	Year-End Substantive Testing	4.0	procedures performed over the Rhodes Pharma Lower cost of net realizable value testing
Furtado,Justin V	Manager	30 Mar 2020	Year-End Substantive Testing	1.5	preparation and call to discuss Rhodes Government Pricing audit - D. Fogel, R. Haberlin, D. Benjamin, B. Thebeau (Purdue); J. Furtado, D. Brady, E. Biediak, S. Mutlu, A. Bonelli (EY)

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**SUMMARY OF HOURS INCURRED BY PROFESSIONAL**

Employee Name	Title	Date of Service	Project Category	Hours Charged	Description
Connors,Ryan Thomas	Senior	30 Mar 2020	Risk Assurance/IT Activities	0.5	Call with R. Redmond about Firefighter review comments.
Ulman,Matthew	Staff/Assistant	30 Mar 2020	Year-End Substantive Testing	1.5	collection and sending of Medicaid accrual follow ups based on client call
Ulman,Matthew	Staff/Assistant	30 Mar 2020	Year-End Substantive Testing	1.0	procedures and documentation performed over vendor chargeback inventory accrual reserve
Aznar,Tiffany	Staff/Assistant	30 Mar 2020	Year-End Substantive Testing	2.4	Completed over the counter Sales testing and tested the remaining items for which we received support,
Porrazzo,John M	Senior	30 Mar 2020	Year-End Substantive Testing	2.4	Time spent reviewing Inventory workpapers and updating
Yuan,Helen	Senior	30 Mar 2020	Year-End Substantive Testing	3.1	Reviewing tools
Furtado,Justin V	Manager	31 Mar 2020	Year-End Substantive Testing	1.5	Team call to discuss audit status and items for review for all Company Codes. Members included Justin Furtado, Greg Voutsinas, Nicholas D'Alessandro, John Porrazzo, and Mathew Ulman.
Ulman,Matthew	Staff/Assistant	31 Mar 2020	Year-End Substantive Testing	1.6	procedures and documentation performed over rhodes pharma royalty expense
Redmond,Robert L.	Manager	31 Mar 2020	Risk Assurance/IT Activities	1.0	reviewed automated control related to payroll mappings, left comments for R Connors
Aznar,Tiffany	Staff/Assistant	31 Mar 2020	Year-End Substantive Testing	2.6	Documented and made selections for Accounts Payable Subledger testing.
Ulman,Matthew	Staff/Assistant	31 Mar 2020	Year-End Substantive Testing	1.9	procedures and documentation performed over the accounts receivable contra reserve calculation
Biedziak,Eliza Anna	Senior Manager	31 Mar 2020	Year-End Substantive Testing	1.5	Govt Pricing calculation testing
Ives,Caroline Hodgin	Manager	31 Mar 2020	Year-End Substantive Testing	1.5	Description: Team call to discuss audit status and items for review for all Company Codes. Members included Justin Furtado, Greg Voutsinas, Nicholas D'Alessandro, John Porrazzo, and Mathew Ulman.

**EXHIBIT C**  
**SUMMARY OF HOURS INCURRED BY PROFESSIONAL**

Employee Name	Title	Date of Service	Project Category	Hours Charged	Description
Ulman,Matthew	Staff/Assistant	31 Mar 2020	Year-End Substantive Testing	0.3	procedures and documentation performed over the rhodes pharma inventory suspense/reserve balance
Fan,Wenhan	Staff/Assistant	31 Mar 2020	Year-End Substantive Testing	10.6	Set Up VB lead for Rhodes Pharma and Rhodes TechUpdate Consolidated E01.00 AR Aging and testing based on comments and notes received Update Purchase Order Number for RP inventory Cutoff Testing Update Procedures and TM for RT Inventory Reserve Send out Additional Support Request for AR AgingRun Document Report Update AR aging and sales analytic based on inquiry with Ron Testing RP Accrued Royalty Fees
Porrazzo,John M	Senior	31 Mar 2020	Year-End Substantive Testing	1.8	Review of client mapping for expenses and updating within EY tools
Bybee,Ashley Paige	Staff/Assistant	31 Mar 2020	Year-End Substantive Testing	3.0	Pension review - return on assets
Connors,Ryan Thomas	Senior	31 Mar 2020	Risk Assurance/IT Activities	1.5	Review follow up evidence received and update walkthrough documentation and workplans accordingly to address executive comments. Create list of follow up evidence required.
Voutsinas,Gregory Dimitri	Senior	31 Mar 2020	Year-End Substantive Testing	0.6	Time spent determining approach and guiding staff through testing for available for sale investments
Connors,Ryan Thomas	Senior	31 Mar 2020	Risk Assurance/IT Activities	4.2	Review Cumberland 107GL and workplan, prepared review comments, and created a list of potential follow ups.
Piotroski,Edmund Anthony	Staff/Assistant	31 Mar 2020	Year-End Substantive Testing	10.7	OPEB Pensions, documentation, selections, etc (8.8)Subsequent Events Selections/Client Follow Ups (1.9)
D'Alessandro,Nicholas A	Senior	31 Mar 2020	Planning Activities	2.4	Scope and strategy files and clearing Partner comments - Planning Event, Combined Risk Assessment, Fraud Risk memo, Scoping, etc.
Voutsinas,Gregory Dimitri	Senior	31 Mar 2020	Year-End Substantive Testing	1.2	Time spent going through staff questions on pension asset price testing and also on OPEB census

**EXHIBIT C**  
**SUMMARY OF HOURS INCURRED BY PROFESSIONAL**

Employee Name	Title	Date of Service	Project Category	Hours Charged	Description
Voutsinas,Gregory Dimitri	Senior	31 Mar 2020	Year-End Substantive Testing	1.3	time spent going back and forth with client on follow-ups related to contra Accounts receivable and contra accounts receivable accounts
Ulman,Matthew	Staff/Assistant	31 Mar 2020	Year-End Substantive Testing	1.3	procedures performed and review comments cleared for the rhodes pharma accounts receivable returns reserve
Tran,Loikevin	Manager	31 Mar 2020	Year-End Substantive Testing	0.7	Deloitte GP assessment report review
Mutlu Tepe,Serpil	Manager	31 Mar 2020	Year-End Substantive Testing	1.5	Rhodes - Writing GP memo
Himani J	Staff/Assistant	31 Mar 2020	Year-End Substantive Testing	1.0	Performing review of Vital Access Provider Pricing related to Medicaid pricing
Deepankar Nayyar	Senior	31 Mar 2020	Year-End Substantive Testing	9.0	Payroll expense and pension asset price testing procedures
Aznar,Tiffany	Staff/Assistant	31 Mar 2020	Year-End Substantive Testing	1.9	responded to review comments on the over the counter sales analytic work paper and update documentation.
Ulman,Matthew	Staff/Assistant	31 Mar 2020	Year-End Substantive Testing	0.2	procedures and documentation performed over the rhodes pharma royalty fee accrual
Yuan,Helen	Senior	31 Mar 2020	Year-End Substantive Testing	3.3	Reviewing tools
Connors,Ryan Thomas	Senior	31 Mar 2020	Risk Assurance/IT Activities	0.5	Call with R. Redmond about Cumberland soc report, ecc app control, OSR canvas.
Ulman,Matthew	Staff/Assistant	31 Mar 2020	Year-End Substantive Testing	0.4	update on rhodes audit status
Ulman,Matthew	Staff/Assistant	31 Mar 2020	Year-End Substantive Testing	0.2	procedures and documentation performed over the rhodes pharma payroll expense
Porrazzo,John M	Senior	31 Mar 2020	Year-End Substantive Testing	2.5	Time spent reviewing and updating inventory documentation
Ulman,Matthew	Staff/Assistant	31 Mar 2020	Year-End Substantive Testing	1.0	update to overall Rhodes Pharma status in preparation for group status call and processing of support received through the client portal

**EXHIBIT C**  
**SUMMARY OF HOURS INCURRED BY PROFESSIONAL**

Employee Name	Title	Date of Service	Project Category	Hours Charged	Description
Furtado,Justin V	Manager	31 Mar 2020	Year-End Substantive Testing	0.5	Call to discuss pension testing procedures - F. Benzel, G. Voutsinas
Voutsinas,Gregory Dimitri	Senior	31 Mar 2020	Year-End Substantive Testing	1.7	Time spent preparing for team audit status update for Purdue Pharma audit. Status includes all financial statement accounts
Connors,Ryan Thomas	Senior	31 Mar 2020	Risk Assurance/IT Activities	0.5	Review new evidence around emergency changes and update documentation accordingly.
Himanshu Singla	Staff/Assistant	31 Mar 2020	Year-End Substantive Testing	9.0	Purdue Revenue testing Rhodes pharma and Rhodes Tech
Voutsinas,Gregory Dimitri	Senior	31 Mar 2020	Year-End Substantive Testing	1.7	Time spent preparing for team audit status update for Purdue Pharma audit. Status includes all financial statement accounts
Ulman,Matthew	Staff/Assistant	31 Mar 2020	Year-End Substantive Testing	3.4	procedures and documentation performed over rhodes pharma vendor chargeback accrual reserve calculation
Syed Zuhair-Ur Rahman	Senior	31 Mar 2020	Year-End Substantive Testing	1.0	VAP Pricing and Trade Data
Laver,Johan	Executive Director	31 Mar 2020	Risk Assurance/IT Activities	1.0	Review of testing IT testing work papers performed as part of the financial statement audit.
Voutsinas,Gregory Dimitri	Senior	31 Mar 2020	Year-End Substantive Testing	1.5	Team call to discuss audit status and items for review for all Company Codes. Members included Justin Furtado, Greg Voutsinas, Nicholas D'Alessandro, John Porrazzo, and Mathew Ulman.
Squitieri,Johnna	Staff/Assistant	31 Mar 2020	Year-End Substantive Testing	3.3	Clearing back fixed asset comments.
Furtado,Justin V	Manager	31 Mar 2020	Year-End Substantive Testing	4.5	Review of Rhodes Tech audit workpapers
Redmond,Robert L.	Manager	31 Mar 2020	Risk Assurance/IT Activities	2.0	addressing executive comments
Aznar,Tiffany	Staff/Assistant	31 Mar 2020	Year-End Substantive Testing	2.6	Tested Accrued Accounts Payable Research and Development expenses with the support (i.e. invoices) received and documented.

**EXHIBIT C**  
**SUMMARY OF HOURS INCURRED BY PROFESSIONAL**

Employee Name	Title	Date of Service	Project Category	Hours Charged	Description
Ulman,Matthew	Staff/Assistant	31 Mar 2020	Year-End Substantive Testing	0.3	follow up email sent to client about accounts receivable contra reserve calculation
Porrazzo,John M	Senior	31 Mar 2020	Year-End Substantive Testing	0.6	Time spent reviewing Rhodes Pharma Credit Adjustment testing
Connors,Ryan Thomas	Senior	31 Mar 2020	Risk Assurance/IT Activities	2.3	Review new follow up responses and evidence for termination testing. Update termination testing accordingly and complete review of testing.
Squitieri,Johnna	Staff/Assistant	31 Mar 2020	Year-End Substantive Testing	5.4	Prepared accrued bonus workbook and made selections.
Ulman,Matthew	Staff/Assistant	31 Mar 2020	Year-End Substantive Testing	1.5	team call to discuss audit status and items for review for all Company Codes. members included Justin Furtado, Greg Voutsinas, Nicholas D'Alessandro, John Porrazzo and Matthew Ulman
Aznar,Tiffany	Staff/Assistant	31 Mar 2020	Year-End Substantive Testing	3.1	Tested Accrued Accounts Payable General and Administrative expenses with the support (i.e. invoices) received and documented.
Porrazzo,John M	Senior	31 Mar 2020	Year-End Substantive Testing	1.5	Team call to discuss audit status and items for review for all Company Codes. Members included Justin Furtado, Greg Voutsinas, Nicholas D'Alessandro, John Porrazzo, and Mathew Ulman.
Connors,Ryan Thomas	Senior	31 Mar 2020	Risk Assurance/IT Activities	0.3	Send follow up about ECC application control.
D'Alessandro,Nicholas A	Senior	31 Mar 2020	Year-End Substantive Testing	4.2	Reviewing inventory, sales (substantive testing and analytics), accounts receivable, etc.
Mnishitta Bajaj	Staff/Assistant	31 Mar 2020	Year-End Substantive Testing	9.0	Revenue testing and payroll expense workbook
Porrazzo,John M	Senior	31 Mar 2020	Year-End Substantive Testing	1.6	Time spent reviewing and updating inventory count documentation

**EXHIBIT C**  
**SUMMARY OF HOURS INCURRED BY PROFESSIONAL**

Employee Name	Title	Date of Service	Project Category	Hours Charged	Description
Sakshi Dixit	Staff/Assistant	31 Mar 2020	Risk Assurance/IT Activities	2.5	US2832 Code 20916486 Client Name Purdue Pharma LP, DnA Specialist Rob J Murphy Work JE CAAT
		<b>Total</b>		<b>2,374.1</b>	

**EXHIBIT D**

**DETAIL OF OUT-OF-POCKET EXPENSES**

**MARCH 1, 2020 THROUGH MARCH 31, 2020**

Last Name	First Name	Title	Transaction Date	Category Description	Expense Amount	Description
Aznar	Tiffany	Staff/Assistant	02 Mar 2020	Meals	\$95.97	Incurred Expense for Dinner due to working over 10 hours for YE substantive audit procedures during busy season on Purdue Pharma. Therefore, I ordered dinner for my team, Tiffany Aznar, Johnna Squitieri, Matt Ulman, Nicholas D'Alessandro and Greg Voutsinas. Incurred an expense cost of \$95.97 while working on site at Purdue P
		Unknown	03 Mar 2020	Other	\$236.34	Cash Confirmation Requests (standard industry service provided by banks to confirm the balance of cash accounts)
Aznar	Tiffany	Staff/Assistant	03 Mar 2020	Meals	\$89.35	Incurred Expense for Dinner due to working over 10 hours for YE substantive audit procedures during busy season on Purdue Pharma. Therefore, I ordered dinner for my team Tiffany Aznar, Johnna Squitieri, Matt Ulman, Nicholas D'Alessandro, Greg Voutsinas. Incurred an expense cost of \$89.35 while working on site at Purdue P
Sonika	Avinash	Senior Manager	04 Mar 2020	Ground	\$11.50	Train Ticket expense from Stamford to Grand Central while returning from EY Stamford office to home after attending Team Planning Event for 2019 audit

**EXHIBIT D**

**DETAIL OF OUT-OF-POCKET EXPENSES**

**MARCH 1, 2020 THROUGH MARCH 31, 2020**

Last Name	First Name	Title	Transaction Date	Category Description	Expense Amount	Description
		Unknown	04 Mar 2020	Other	\$52.52	Cash Confirmation Requests (standard industry service provided by banks to confirm the balance of cash accounts)
Aznar	Tiffany	Staff/Assistant	04 Mar 2020	Meals	\$124.14	Incurred Expense for Dinner due to working over 10 hours for YE substantive audit procedures during busy season on Purdue Pharma. Therefore, I ordered dinner for my team, Tiffany Aznar, Johnna Squitieri, Matt Ulman, Nicholas D'Alessandro, Greg Voutsinas. Incurred an expense cost of \$124.14 while working on site at Purdue
Aznar	Tiffany	Staff/Assistant	05 Mar 2020	Meals	\$97.04	Incurred Expense for Dinner due to working over 10 hours for YE substantive audit procedures during busy season on Purdue Pharma. Therefore, I ordered dinner for my team, Tiffany Aznar, Johnna Squitieri, Matt Ulman, Nicholas D'Alessandro, Greg Voutsinas. Incurred an expense cost of \$97.04 while working on site at Purdue P
Aznar	Tiffany	Staff/Assistant	11 Mar 2020	Meals	\$2.69	Additional dinner expense incurred at Fin II which was charged to my card for additions/substitutions we made to the order based on the team's requests.

## EXHIBIT D

### DETAIL OF OUT-OF-POCKET EXPENSES

MARCH 1, 2020 THROUGH MARCH 31, 2020

Last Name	First Name	Title	Transaction Date	Category Description	Expense Amount	Description
Aznar	Tiffany	Staff/Assistant	09 Mar 2020	Meals	\$102.34	Incurred Expense for Dinner due to working over 10 hours for YE substantive audit procedures during busy season on Purdue Pharma. Therefore, I ordered dinner for my team, Tiffany Aznar, Johnna Squitieri, Matt Ulman, Nicholas D'Alessandro, Greg Voutsinas. Incurred an expense cost of \$102.34 while working on site at Purdue
Sonika	Avinash	Senior Manager	10 Mar 2020	Ground	\$23.00	LIRR ticket expenses @14 from Hicksville LIRR to Penn Station NY [peak trip] and @9 from Penn Station NY to Hicksville [off peak] while returning from client's office at Stamford after work for the year end audit
Sonika	Avinash	Senior Manager	10 Mar 2020	Meals	\$21.00	Dinner expenses while working for the year end audit approved by PPED Devon Brady
Aznar	Tiffany	Staff/Assistant	10 Mar 2020	Meals	\$2.13	Additional dinner expense incurred at Roasted which was charged to my card for additions/substitutions we made to the order based on the team's requests.
Sonika	Avinash	Senior Manager	10 Mar 2020	Ground	\$11.00	Taxi expenses Hicksville LIRR while returning from client's office on March 10
Sonika	Avinash	Senior Manager	10 Mar 2020	Ground	\$23.00	Train ticket expenses from Penn Station NY to Stamford and return while going to client's office at Stamford for the year end audit

**EXHIBIT D**

**DETAIL OF OUT-OF-POCKET EXPENSES**

**MARCH 1, 2020 THROUGH MARCH 31, 2020**

Last Name	First Name	Title	Transaction Date	Category Description	Expense Amount	Description
Porrazzo	John	Senior	10 Mar 2020	Meals	\$16.48	Incurred Expense for Dinner due to working over 10 hours for YE substantive audit procedures during busy season on Purdue Pharma. Therefore, I ordered dinner which cost \$16.48 while working on site at Purdue Pharma, which I paid for with my Corporate American Express.
Aznar	Tiffany	Staff/Assistant	10 Mar 2020	Meals	\$152.17	Incurred Expense for Dinner due to working over 10 hours for YE substantive audit procedures during busy season on Purdue Pharma. Therefore, I ordered dinner for my team, Tiffany Aznar, Johnna Squitieri, Matt Ulman, Nicholas D'Alessandro, Greg Voutsinas. Incurred an expense cost of \$152.17 while working on site at Purdue
Porrazzo	John	Senior	11 Mar 2020	Meals	\$13.37	Incurred Expense for Dinner due to working over 10 hours for YE substantive audit procedures during busy season on Purdue Pharma. Therefore, I ordered dinner which cost \$13.37 while working on site at Purdue Pharma, which I paid for with my Corporate American Express.
Aznar	Tiffany	Staff/Assistant	11 Mar 2020	Meals	\$2.69	Additional dinner expense incurred at Fin II which was charged to my card for additions/substitutions we made to the order based on the team's requests.

**EXHIBIT D**

**DETAIL OF OUT-OF-POCKET EXPENSES**

**MARCH 1, 2020 THROUGH MARCH 31, 2020**

Last Name	First Name	Title	Transaction Date	Category Description	Expense Amount	Description
Fan	Wenhan	Staff/Assistant	12 Mar 2020	Meals	\$134.95	Busy Season Dinner with Greg D Voutsinas, Nicholas A D'Alessandro, Matthew Ulman, Johnna Squitieri, Eddie Piotroski, Tiffany Aznar, and Myself during a meeting to discuss progression of the audit. Approved by PPEDD Devon Brady. Food was delivered, I just ordered on their website
		Unknown	13 Mar 2020	Other	\$77.00	CSG March Week2 2020 Time & Materials Creative Service Charges
				<b>Total</b>	<b>\$1,288.68</b>	

**EXHIBIT E**

**OUTSIDE COUNSEL FEES**

Date	Name	Description	Hours	Fees	Rate	Narrative
02/13/2020	Riela, Michael J.	PARTNER	0.30	\$181.50	\$605.00	Telephone conference with M. Hosbach regarding e-discovery work.
03/06/2020	Riela, Michael J.	PARTNER	0.20	\$121.00	\$605.00	Email exchange with M. Hosbach to respond to her question re Purdue retention.
		<b>Total</b>		<b>\$302.50</b>		